BEFORE THE STATE CORPORATION
COMMISSION OF THE STATE
OF KANSAS

DOCKET NO. 12-WSEE-112-RTS

WESTAR ENERGY, INC.

VOLUME I

Westar Energy®

MARTIN J. BREGMAN
Executive Director, Law

August 25, 2011

Patti Petersen-Klein
Executive Director
Kansas Corporation Commission
1500 SW Arrowhead Road
Topeka, Kansas 66604

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

Dear Ms. Petersen-Klein:

Enclosed for filing please find the original, nine photocopies and one electronic copy of the **Joint Application** of Westar Energy, Inc. and Kansas Gas and Electric Company (collectively, "Westar").

Two pages of the Minimum Filing Requirements (MFRs) submitted with the Joint Application have been redacted to remove non-public customer-specific information that the customer has requested that Westar treat as confidential. The redacted pages are the redlined and clean copies of the "Addendum to Contract" that is included in the proposed tariffs immediately behind the South Rate Area Traffic System Service Rate Schedule in the MFRs. A complete non-public version of the Addendum of Contract is being filed in a separate envelope.

Westar is not claiming that any other information contained in the filing is confidential.

Please file stamp one copy for my files.

Thank you for your assistance.

Sincerely,

Martin J. Bregman

slw

818 South Kansas Avenue / P.O. Box 889 / Topeka, Kansas 66601
Telephone: (785) 575-1986 / Fax: (785) 575-8136
Internet: marty.bregman@WestarEnergy.com

2011.08.25 16:07:05
Kansas Corporation Commission
/S/ Patrice Petersen-Klein

Received
on
AUG 2 5 2011
by
State Corporation Commission
of Kansas

BEFORE THE STATE CORPORATION COMMISSION
OF THE STATE OF KANSAS

In the Matter of the Joint Application of Westar Energy, Inc. and Kansas Gas and Electric Company for Approval to Make Certain Changes in their Charges for Electric Service.	)))))	Docket No. 12-WSEE-112-RTS

JOINT APPLICATION

COME NOW Westar Energy, Inc. (Westar Energy) and Kansas Gas and Electric Company (KGE), (Westar Energy and KGE collectively referred to herein as "Westar"), pursuant to K.S.A. 66-117 and K.A.R. 82-1-231 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 presents Westar's request for rate adjustments necessary to cover several items that are required by law, governed by good engineering and accounting practices or recognized under regulatory precedent consistent with fulfilling its mission to provide reliable, affordable electric services to the citizens of Kansas. These increases are also consistent with the open discussion Westar has held on the challenges in maintaining a stable operation amid growing market, industry and federal regulatory uncertainty, as outlined in the document Westar published earlier in 2008 and updated in 2010, *Meeting Our Customers' Needs: A Strategic Plan for Uncertain Times*.

2. In this Application, Westar requests an increase in overall rates of 5.85%, or $90.8 million. The amount of the increase may be reflected in one of two ways. Westar's preferred approach, consistent with the filing in our last rate case, Docket No. 08-WSEE-1041-RTS, is that base rates be increased by $90.8 million and no change be made in the

amount currently authorized to be recovered through its Environmental Cost Recovery Rider (ECRR).[1] This authorized amount is \$56.7 million.[2] Although not incorporating all costs required for environmental compliance, the ECRR continues to provide significant transparency and pricing signals for customers regarding the magnitude of costs incurred to meet federal environmental mandates. In the event the Commission should direct that amounts currently recovered through the ECRR be rolled into base rates, the net amount of the rate increase would be unaffected because any resulting increase in base rates would be offset by an equal reduction in the ECRR. As a result, the overall rate increase to customers would remain at \$90.8 million.

3. The central challenge facing Westar and other utilities is meeting customers' ever-increasing demand for reliable electricity and at a reasonable cost. Westar tailored its request in this case to meet that goal. In order to achieve it, Westar needs the ability to keep its distribution facilities clear of vegetation that compromises reliability and safety, to operate and maintain its generating facilities and distribution network in a way that maximizes the value received from them, keep its systems safe from tampering or security concerns, and to attract, retain and train quality employees,. At the same time, Westar must be able to respond to the myriad, often conflicting demands it faces to add renewable resources to its portfolio and to meet ever more stringent environmental and security and reliability regulations, all while keeping its prices affordable. Central to meeting all of these goals is Westar's ability to project itself as a reliable and stable investment in a turbulent financial market so it can

[1] Westar has filed this Joint Application in a manner consistent with that approach by excluding the recovery on and of the investment included in its current ECRR from the revenue requirement calculation in this matter.

[2] The amount authorized for recovery in the ECRR does not include any costs for the La Cygne environmental retrofit project that was the subject of the Commission's Order in Docket No. 11-KCPE-581-PRE.

attract capital on reasonable terms to support the present and future electrical infrastructure needs of our state.

4. Factors affecting our investment decisions and the magnitude of what we must do include:

- Reliability.
- Regulations in response to concerns about possible health effects of power plant emissions.
- Maintaining aging infrastructure, coupled with increased demands on that very infrastructure.
- Continued nuclear safety and reliability concerns related to aging components, all while maintaining Wolf Creek to meet its now longer license life.
- Policy dictates requiring more renewable energy resources, particularly wind.
- Development of technologies and programs that make energy efficiency a real factor in controlling growth in demand.
- Increased national emphasis on development of a transmission grid that will facilitate the movement of electricity within and among regions in the country and accommodate more renewable energy development.
- New and aggressive federal regulation addressing reliability and network security.
- Addressing the demographic realities of an aging workforce, and the eventual efficient replacement of skilled and knowledgeable workers that will soon leave the workforce.

5. Addressing these factors means that Westar's capital investment requirements for 2011 through 2013 are projected to be approximately $2.4 billion – with our required environmental investments alone for 2011 through 2013 estimated at over $930 million – almost seven times cash flow produced from operations in calendar year 2010. The challenges are enormous, but, with constructive Commission decision-making, Westar can be well positioned to meet them. In part, this is due to the fact that, in both relative and absolute terms, Westar's rates are low. On a combined basis and adjusted for inflation, Westar's average rates for electricity if our full request is granted (approximately 8.4 cents per kWh) would be approximately the same as they were almost 20 years ago, at the time of the KPL/KGE merger. By comparison, national average electric rates are 15% higher than the Westar rates. Even with the requested rate changes, the price for electricity paid by Westar's customers will remain significantly below the national average.

6. The Commission's decision in this case will determine how effectively and at what cost Westar will be able to respond to the challenges it faces. While each cost element in this request has its own case for recovery, the common thread among most of them is reliability – which requires both operational reliability and financial sustainability coupled with a continued transparent and realistic view of the actual costs today so customers are not shouldered with even more significant costs in the future.

7. While no price increase is ever welcome in uncertain economic periods, this increase is key to Westar's ability to access capital markets and to make timely investment decisions optimized to address both present and long-term infrastructure needs in Kansas – thereby providing a foundation for economic development and jobs creation. The Commission's decision will affect future financing costs that will be reflected in rates and

Westar's ability to pursue energy efficiency and renewable programs and to build facilities to address basic infrastructure needs that ultimately determine the reliability of Westar's service to customers.

8. Westar Energy and KGE 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" or "Westar North," service is provided through transmission and distribution facilities owned by Westar Energy, Inc. In central and portions of southeast Kansas, the transmission and distribution facilities through which electric service is delivered are owned by KGE, a wholly owned subsidiary of Westar Energy.

9. Westar holds certificates of convenience and necessity issued by this Commission authorizing it to engage in such utility business. Throughout this Joint Application, in testimony and accompanying documents, the term "Westar" will refer to the combined operations of Westar Energy and KGE.

10. Westar Energy and KGE have previously 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.

11. Westar also requests that the depreciation rates for various classes of property be modified in accordance with the results of the depreciation study filed herein.

12. The testimony of 18 witnesses and the schedules required by K.A.R. 82-1-231 are filed in support of this Joint Application. Westar Energy and KGE have filed combined

schedules and Minimum Filing Requirements as authorized by the Commission in its Order dated April 1, 2011 in Docket No. 10-WSEE-258-GIE.

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

Mark Ruelle	Policy, corporate governance, return on equity
Doug Sterbenz	Generation performance, fuel inventory and costs savings programs
Anthony Somma	Capital structure, rate of return, pension expense
James Ludwig	Energy efficiency department, demand side initiatives. smart grid
Kelly B. Harrison	Transmission and environmental projects
Jerl Banning	Compensation and benefits
Caroline Williams	Reliability programs
Vince Mikulanis	Distribution tree trimming
Kevin Kongs	Accounting adjustments
Mike Heim	Accounting adjustments
James Armstrong	Accounting adjustments
Mike Rinehart	Accounting adjustments
Robert Oakes	Weather normalization
Ron White	Depreciation
Francis Seymore	Power Plant Decommissioning
Jeanette Bouzianis	Tax issues and calculations
Paul Raab	Cost of service and rate design
Dick Rohlfs	Rate Design

14. The schedules filed with this Joint Application establish a gross revenue deficiency of $90.8 million for Westar, based upon normalized operating results for the 12 months ending March 31, 2011, adjusted for known and measurable changes in revenues, operating and maintenance expenses, cost of capital and taxes. The proposed revenues are just and reasonable and necessary to assure continuing, adequate and efficient utility service and to maintain Westar's financial integrity.

15. Westar has filed a class cost of service and proposed rate design to be determined in this proceeding and a combined cost of service and minimum filing requirements for Westar as a whole. Also, in this proceeding, Westar proposes to adopt a number of changes that further advance convergence of the few remaining rate schedules that have not been consolidated.

16. Westar requests permission from the Commission to make an "abbreviated filing" pursuant to K.A.R. 82-1-231(b)(3)(A) within 12 months of the Commission's Order in this docket. In such proceeding, Westar would propose to update rates to reflect its investment in environmental retrofit equipment at the La Cygne Generating Station that was the subject of the Commission's Order in Docket No. 11-KCPE-581-PRE. Use of the abbreviated filing would reduce costs associated with recognizing the first portion of Westar's investment in the La Cygne environmental retrofit. In connection with this request, Westar agrees that if it makes a filing pursuant to K.A.R. 82-1-231(b)(3)(A), it will adopt all the regulatory procedures, principles, and the rate of return established by the Commission in the Order issued in this docket.

WHEREFORE, Westar Energy, Inc. and Kansas Gas and Electric Company request the Commission to issue an order:

1. permitting their revised schedules of rates for electric service to become effective as proposed, in order to increase the annual revenues for electric service by $90.8

million for Westar based on the test year ending March 31, 2011, and in accordance with the provisions of K.S.A. 66-117 and rules of the Commission, leaving unchanged the currently authorized amount in its ECRR,

2. in the event the Commission does not accept Westar's preferred alternative for treatment of the ECRR described in the preceding paragraph of this Application, reducing Westar's ECRR from $56.7 million to zero and increasing Westar's base rates by the amount stated in the preceding paragraph plus an amount equal to the reduction in the ECRR coincident with the change in base rates resulting from this Joint Application,

3. for authority to make an "abbreviated filing" pursuant to K.A.R. 82-1-231(b)(3)(A) within 12 months of the Commission's Order in this docket to update its rates to reflect Westar's investment in the La Cygne environmental retrofit project that was the subject of the Commission's Order in Docket No. 11-KCPE-581-PRE, and

4. for such other and further relief as the Commission deems just and reasonable.

WESTAR ENERGY, INC.

By: ______________________________

Mark A. Ruelle
President and Chief Executive Officer
Westar Energy, Inc.

KANSAS GAS AND ELECTRIC COMPANY

By: ______________________________

Mark A. Ruelle
President and Chairman of the Board
Kansas Gas and Electric Company

VERIFICATION

STATE OF KANSAS)
) ss:
COUNTY OF SHAWNEE)

Mark A. Ruelle, being duly sworn upon his oath deposes and says that he is President and Chief Executive Officer for 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.

Mark A. Ruelle

SUBSCRIBED AND SWORN to before me this 24 day of August, 2011.

Patti Beasley
Notary Public

My Appointment Expires: 11-18-12

Patti Beasley
NOTARY PUBLIC~STATE OF KANSAS
MY APPT EXP: 11-18-12

VERIFICATION

STATE OF KANSAS)
) ss:
COUNTY OF SHAWNEE)

Mark A. Ruelle, being duly sworn upon his oath deposes and says that he is President and Chairman of the Board 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 24 day of August, 2011.

Patti Beasley
Notary Public

My Appointment Expires: 11-18-12

Patti Beasley
NOTARY PUBLIC~STATE OF KANSAS
MY APPT EXP: 11-18-12

SECTION 2

General Information and Publicity

Media contact:
Gina Penzig,
director, corporate
communications
Phone: 785.575.8089
gina.penzig@WestarEnergy.com

Investor contact:
Bruce Burns,
director, investor relations
Phone: 785.575.8227
bruce.burns@WestarEnergy.com

WESTAR REQUESTS 5.85% PRICE INCREASE

Request driven by tree trimming, new regulations, higher operating costs.

TOPEKA, Kan., Aug. 25, 2011 — Westar Energy, Inc. (NYSE:WR) today filed with the Kansas Corporation Commission (KCC) a request to recover the increased costs of providing electric service to customers. Westar is seeking to increase its base prices about 5.85 percent. Adjusted for inflation, Westar's average rates for electricity if the full request is granted would be nearly the same as they were almost 20 years ago.

"Our customers and our state depend on reliable electric infrastructure. Unfortunately the cost of keeping our system reliable has gone up," Mark Ruelle, Westar Energy chief executive officer, said. "We are asking the KCC to allow us to increase our prices to reflect the higher cost of providing service. While we continue to implement efficiencies in how we operate, we can only tighten the purse strings so much, given the increasing regulatory demands out of Washington as well as higher operating costs to keep equipment in good condition to provide the reliable service our customers expect and deserve."

Reliability is increasingly crucial to all customers. As Westar works with the state and communities to help them attract new businesses or encourage existing businesses to expand, the availability of reliable electricity is a top concern.

“We have competitive electricity prices, and that attracts new businesses,” Ruelle said. “We have to deliver them reliability as well, or they won’t expand in Kansas.”

The increase for a typical residential customer would be about $6.50 per month. In aggregate, across the state to its nearly 700,000 retail customers, the amount of the price adjustment is about $91 million annually.

Among the causes for the increase, the company cited increasing costs of: complying with federal regulatory requirements; maintaining power plants and wires in good repair, rather than replacing them at higher cost; keeping trees away from power lines; and keeping commitments to its employees who do whatever it takes to bring reliable service to its customers.

- 30 -

Westar Energy, Inc. (NYSE: WR) is the largest electric utility in Kansas, providing electric service to about 687,000 customers in the state. Westar Energy has about 7,100 megawatts of electric generation resources 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 we believe that our expectations are based on reasonable assumptions, all forward-looking statements involve risk and uncertainty. The factors that could cause actual results to differ materially from these forward-looking statements include those discussed herein as well as (1) those discussed in the company’s Annual Report on Form 10-K for the year ended Dec. 31, 2010 (a) under the heading, “Forward-Looking Statements,” (b) in ITEM 1. Business, (c) in ITEM 1A. Risk Factors, (d) in ITEM 7. Management’s Discussion and Analysis of Financial Condition and Results of Operations, and (e) in ITEM 8. Financial Statements and Supplementary Data: Notes 13 and 15; (2) those discussed in the company’s Quarterly Report on Form 10-Q filed Aug. 4, 2011 (a) in ITEM 2. Management’s Discussion and Analysis of Financial Condition and Results of Operations and (b) in Part I, Financial Information, ITEM 1. Financial Statements: Notes 8 and 9; and (3) other factors discussed in the company’s filings with the Securities and Exchange Commission. 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.

Index

THE STATE CORPORATION COMMISSION OF KANSAS

WESTAR ENERGY

(Name of Issuing Utility)

ENTIRE SERVICE AREA

(Territory to which schedule is applicable)

SCHEDULE Index

Replacing Schedule Index Sheet 1

which was filed

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

INDEX OF ELECTRIC COMMUNITIES

INCORPORATED COMMUNITIES

Abilene	Delia	Havensville	Manchester
Admire	Delphos	Hiawatha	Manhattan
Allen	Denison	Highland	Maple Hill
Alta Vista	Denton	Hillsboro*	Marquette
Americus	De Soto	Hope	Marysville
Assaria	Dunlap	Hoyt	Mayetta
Atchison	Durham	Huron	Meriden
Barnard	Dwight	Hutchinson	Milford
Bartlett**	Easton	(Inc. S. Hutch	Miltonvale
Basehor	Edna**	& Willowbrook)	Morganville
Beattie	Edwardsville	Inman	Morrill*
Belvue	Effingham	Junction City	Mound Valley**
Benedict	Elmdale	Labette**	Neosho Rapids
Bennington	Elwood	Lake Quivira*	Netawaka
Bern	Emmett	Lancaster	New Cambria
Beverly	Emporia	Lansing	Nickerson
Blue Rapids	Enterprise*	Latimer	Nortonville
Bonner Springs*	Eskridge	Lawrence	Oak Hill
Brookville	Eureka	Leavenworth	Ogden
Bushong	Everest	Lebo	Oketo
Canton	Fairview	Lecompton	Olathe*
Carbondale	Fall River	Lehigh	Olivet
Carlton	Florence	Leona	Olpe
Cassoday	Frankfort	Leonardville	Olsburg
Cedar Point	Galesburg**	Lincolnville	Onaga
Circleville	Goff	Linwood	Oneida
Climax	Gypsum	Longford	Oskaloosa
Corning	Hamilton	Lost Springs	Oswego**
Cottonwood Falls	Hamlin	Louisville	Overbrook
Council Grove	Hanover	McFarland	Ozawkie
Coyville	Hartford	McLouth	Parkerville
Culver	Harveyville	Madison	Parsons**

* Communities served by more than one Electric Utility

**Electric facilities operated by Kansas Gas and Electric Company d/b/a Westar Energy

Issued
Month Day Year

Effective
Month Day Year

By Michael Lennen

Michael Lennen, Vice President

THE STATE CORPORATION COMMISSION OF KANSAS

WESTAR ENERGY

(Name of Issuing Utility)

ENTIRE SERVICE AREA

(Territory to which schedule is applicable)

SCHEDULE Index

Replacing Schedule Index Sheet 2

which was filed ____________

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

INDEX OF ELECTRIC COMMUNITIES

INCORPORATED COMMUNITIES (continued)

Paxico	Spring Hill	White City
Peabody	St. George	Whiting
Perry	St. Paul**	Willard
Powhattan	Strong City	Wilsey
Ramona	Tampa	Winchester
Randolph	Tescott	Windom
Reading	Thayer**	Woodbine
Reserve	Tonganoxie	
Riley	Topeka	
Rossville	Valley Falls	
Salina	Virgil	
Seneca*	Wakefield	
Severy	Wathena*	
Shawnee*	Waverly	
Silver Lake	Westmoreland	
Smolan	Wetmore	
Soldier	Wheaton	

UNINCORPORATED COMMUNITIES

Ada	Birmingham	Cleburne	Elmer
Agricola	Blaine	Clements	Elmont
Antelope	Bonita	Conway	Falun
Arrington	Boyle	Cummings	Farmington
Bancroft	Bremen	Dennis**	Fostoria
Bavaria	Bridgeport	Detroit	Fox Lake
Bendena	Buckeye	Doniphan	Goodwin Lake
Berryton	Burdick	Duluth	Grantville
Berwick	Canada	Dunavant	Halls Summit
Bigelow	Castleton	Elmo	Herkimer

* Communities served by more than one Electric Utility
**Electric facilities operated by Kansas Gas and Electric Company d/b/a Westar Energy

Issued ____________
Month Day Year

Effective ____________
Month Day Year

By ____________
Michael Lennen, Vice President

Index

THE STATE CORPORATION COMMISSION OF KANSAS

WESTAR ENERGY

(Name of Issuing Utility)

ENTIRE SERVICE AREA

(Territory to which schedule is applicable)

SCHEDULE Index

Replacing Schedule Index Sheet 3

which was filed

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

INDEX OF ELECTRIC COMMUNITIES

UNINCORPORATED COMMUNITIES (continued)

Hilltop	Milo	Rocky Ford	Wilder
Home City	Montara	Roper	Williamsport
Industry	Monrovia	Roxbury	Williamstown
Irving	Navarre	Saffordville	Winifred
Keats	Neal	St. Clere	Yoder
Kelly	Neva	Salemsburg	
Kipp	Newbury	Sand Springs	
Lake Sherwood	Newman	Shady Bend	
Lakeview	Niles	South Mound**	
Lake Wabaunsee	Obeeville	Sparks	
Lamont	Ocheltree	Talmage	
Lapland	Padonia	Tecumseh	
Larkinburg	Pearl	Teterville	
Lone Star	Piedmont	Thrall	
Lowemont	Pilsen	Upland	
Marion County Lake	Plesant Grove	Valeda	
Marietta	Potter	Vera	
Medina	Purcell	Verdi	
Medoria	Quincy	Vliets	
Menoken	Red Bud Lake	Wakarusa	
Mentor	Reece	Wells	
Mercier	Reno	Westfall	
Miller	Rock Creek	Whiteside	

Group rate area boundaries shall be identical with the corporate limits of incorporated cities unless otherwise designated by a rate area map on file with the Commission.

* Communities served by more than one Electric Utility
**Electric facilities operated by Kansas Gas and Electric Company d/b/a Westar Energy

Issued ____________________
Month Day Year

Effective ____________________
Month Day Year

By ____________________
Michael Lennen, Vice President

Index ____________

THE STATE CORPORATION COMMISSION OF KANSAS

KANSAS GAS AND ELECTRIC COMPANY d/b/a Westar Energy

(Name of Issuing Utility)

ENTIRE SERVICE AREA

(Territory to which schedule is applicable)

SCHEDULE Cities, Towns and Communities Served at Retail

Replacing Schedule Similar List Sheet 1

which was filed ____________

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

Sheet 1 of 1 Sheets

Cities, Towns and Communities Served at Retail

1. *Akron
2. *Aliceville
3. Altoona
4. Andale
5. Andover
6. Arkansas City
7. Atlanta
8. *Bayard
9. Beaumont
10. *Bellaire
11. Belle Plaine
12. *Belmont
13. Bentley
14. Benton
15. *Brazilton
16. Buhler
17. Burns
18. Burrton
19. Cambridge
20. *Camp #22 (Pittsburg Div.)
21. *Camp #50 (Pittsburg Div.)
22. Caney
23. *Capaldo
24. Cheney
25. Cherokee
26. Cherryvale
27. *Chicopee
28. *Childs Acres
29. Clearwater
30. Colony
31. Colwich
32. *Corbin City
33. *Croweburg
34. *Dalton
35. Dearing
36. Derby
38. *Durand
39. Eastborough
40. Elbing
41. El Dorado
42. *El Dorado Township Village
43. Elk City
44. Elk Falls
45. *Englevale
46. *Farlington
47. *Farlington Lake
48. Fort Scott
49. *Foxtown
50. *Franklin
51. Frontenac
52. *Fruitland
53. Garden Plain
54. *Garland
55. Geuda Springs
56. Goddard
57. Goessel
58. *Gordon
59. *Greenwich
60. Grenola
61. Gridley
62. *Gross
63. Halstead
64. *Hammond
65. *Haverhill
66. *Haverhill Village
67. Haysville
68. Hepler
69. Hesston
70. *Hidden Lakes
71. Howard
72. Humboldt
73. Independence
74. *Jefferson
76. Kincaid
77. *Kings Highway
78. *Kirkwood
79. *Laffontaine
80. *Lake View
81. *Langdon
82. Latham
83. Leon
84. Le Roy
85. Liberty
86. Lone Elm
87. *Lone Star
88. Longton
89. Maize
90. McCune
91. *Mecca
92. Mildred
93. Moline
94. *Murdock
95. Neosho Falls
96. New Albany
97. *New Salem
98. Newton
99. North Newton
100. *Oaklawn
101. *Opolis
102. *Park City
103. Parkerfield
104. *Peck
105. *Petrolia
106. *Phillips Lakeside
107. *Pickrell
108. *Piqua
109. Pittsburg
110. Potwin
111. Pretty Prairie
112. *Prospect
113. *Prospect Park
114. *Purity Springs
115. *Radley
116. Redfield
117. *Ringo
118. *River-Vista
119. *Rock
120. *Rosalia
121. Rose Hill
122. *Schulte
123. Sedgwick
124. *Selma
125. *Silverdale
126. *Skaer
127. *South Radley
128. *Springdale
129. Stark
130. *Sunview Heights
131. *Sycamore
132. Towanda
133. *Tyler
134. Tyro
135. Uniontown
136. Valley Center
137. *Waco
138. *Wagon Wheel
139. Walton
140. Westphalia
141. Whitewater
142. Wichita
143. Wichita Heights
144. *Wilmont
145. *Windsor Park
146. *Yale
147. Yates Center
148. Zimmerdale

Remarks: Communities with less than 20 population are excluded.
*Unincorporated

Issued ____________
Month Day Year

Effective ____________
Month Day Year

By ____________

Michael Lennen, Vice President

SECTION 3

Summary of Rate Base,
Operating Income & Rate Return

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Summary of Pro Forma Rate Base and Operating Income
Test Year Ended March 31, 2011

Line No.	Description Col. 1	Schedule Reference Col. 2	Total Company Pro Forma Adjusted Total Col. 3	KCC Pro Forma Adjusted Total Col. 4
	Electric Operations Rate Base			
1	Electric Plant in Service	3-B	$6,854,742,909	$6,854,742,909
2	Less: Accumulated Provision for Depreciation and Amortization	3-B	2,843,658,524	2,843,658,525
3	Less: Cost Free Items	3-B	897,920,522	897,920,522
4	Net Electric Plant in Service		3,113,163,862	3,113,163,862
5	Working Capital	3-B	286,108,217	286,108,217
6	Electric Operations Rate Base		$3,399,272,079	$3,399,272,079
	Electric Operations			
7	Operating Revenues	3-B	$1,778,166,895	$1,778,166,895
8	Operating Expenses	3-B	1,537,987,900	1,537,987,900
9	Operating Income - Present Rates		$240,178,995	$240,178,995
	Electric Operations Rate of Return			
10	Return on Present Rates (Line 9 / Line 6)		7.0656%	7.0656%
11	Required Return on Rate Base	7-A	8.6809%	8.6809%
12	Operating Income Requirement (Line 6 X Line 11)		$295,087,410	$295,087,410
	Revenue Requirement to Earn Required Rate of Return			
13	Additional Operating Income (Line 12- Line 9)		$54,908,415	$54,908,415
14	Associated Income Taxes		35,924,364	35,924,364
15	Revenue Increase Required		$90,832,779	$90,832,779

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Summary of Rate Base, Operating Income and Pro Forma Adjustments
Test Year Ended March 31, 2011

Line No.	Description Col. 1	Schedule Reference Col. 2	Balance Per Books Col. 3	Elimination Adjustments Col. 4	Total Company Pro Forma Adjustments Col. 5	KCC Pro Forma Adjusted Balance Col. 6
	Electric Operations Rate Base					
1	Electric Plant in Service	4-A	$8,205,549,758	($1,253,220,858)	($97,585,991)	$6,854,742,909
2	Less: Accumulated Provision for Depreciation and Amortization	5-A	3,261,782,552	(381,933,817)	(36,190,210)	2,843,658,525
3	Less: Cost Free Items	14-A	1,002,229,661	(153,735,088)	49,425,949	897,920,522
4	Net Electric Plant in Service		3,941,537,545	(717,551,953)	(110,821,730)	3,113,163,862
5	Working Capital	6-A	272,276,585	(18,618,998)	32,450,630	286,108,217
6	Electric Operations Rate Base		$4,213,814,130	($736,170,951)	($78,371,100)	$3,399,272,079
	Electric Operations					
7	Operating Revenues	9-A	$2,064,333,907	(270,140,361)	($16,026,651)	$1,778,166,895
8	Operating Expenses	9-A	1,741,420,960	(224,062,133)	20,629,072	1,537,987,900
9	Operating Income - Present Rates		$322,912,947	($46,078,228)	($36,655,723)	$240,178,995

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Summary of Rate Base, Operating Income and Elimination Adjustments
Test Year Ended March 31, 2011

Line No.	Description Col. 1	Schedule Reference Col. 2	Balance Per Books Col. 3	Elimination of AROs Col. 4	RECA Elimination Col. 5	Transmission Elimination Col. 6
	Electric Operations Rate Base					
1	Electric Plant in Service	4-A	$8,205,549,758	($7,827,042)	$0	($1,245,393,816)
2	Less: Accumulated Provision for Depreciation and Amortization	5-A	3,261,782,552	(4,981,302)	0	(376,952,515)
3	Less: Cost Free Capital	14-A	1,002,229,661	0	0	(153,735,088)
4	Net Electric Plant in Service		3,941,537,545	(2,845,740)	0	(714,706,213)
5	Working Capital	6-A, 6-G	272,276,585	0	0	(18,618,998)
6	Electric Operations Rate Base		$4,213,814,130	($2,845,740)	$0	($733,325,211)
	Electric Operations					
7	Operating Revenues	9-A	$2,064,333,907	$0	($385,772)	($269,754,589)
8	Operating Expenses w/o Income Taxes	9-A	1,632,124,363	0	473,850	(192,025,300)
9	Income Taxes	9-A	109,296,598	0	(339,981)	(32,170,702)
10	Operating Income - Present Rates		$322,912,947	$0	($519,641)	($45,558,586)

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Summary of Rate Base, Operating Income and Elimination Adjustments
Test Year Ended March 31, 2011

Line No.	Description Col. 1	Schedule Reference Col. 2	Total Elimination Adjustments Col. 3	Adjusted Balance After Elimination Adjustments Col. 4
	Electric Operations Rate Base			
1	Electric Plant in Service	4-A	($1,253,220,858)	$6,952,328,900
2	Less: Accumulated Provision for Depreciation and Amortization	5-A	(381,933,817)	2,879,848,735
3	Less: Cost Free Capital	14-A	(153,735,088)	848,494,572
4	Net Electric Plant in Service		(717,551,954)	3,223,985,593
5	Working Capital	6-A, 6-G	(18,618,998)	253,657,587
6	Electric Operations Rate Base		($736,170,952)	$3,477,643,179
	Electric Operations			
7	Operating Revenues	9-A	($270,140,361)	$1,794,193,546
8	Operating Expenses w/o Income Taxes	9-A	(191,551,450)	1,440,572,913
9	Income Taxes	9-A	(32,510,683)	76,785,915
10	Operating Income - Present Rates		($46,078,228)	$276,834,718

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Summary of Rate Base, Operating Income and Pro Forma Adjustments
Test Year Ended March 31, 2011

Line No.	Description Col. 1	Schedule Reference Col. 2	Adjusted Balance After Eliminations Col. 3	800 Kansas Second Floor Col. 4	ECRR Col. 5	Construction Work In Progress Col. 6	Regulatory Asset Ice Storm Col. 7
	Electric Operations Rate Base						
1	Electric Plant in Service	4-A, 4-C	$6,952,328,900	($4,867,950)	($275,469,921)	$182,800,616	$0
2	Less: Accumulated Provision for Depreciation and Amortization	5-A	2,879,848,735	(1,806,853)	(34,462,732)	0	0
3	Less: Cost Free Capital	14-A	848,494,573	0	0	0	0
4	Net Electric Plant in Service		3,223,985,592	(3,061,097)	0	182,800,616	0
5	Working Capital	6-A	253,657,587	0	0	0	19,688,716
6	Electric Operations Rate Base		$3,477,643,179	($3,061,097)	$0	$182,800,616	$19,688,716
	Electric Operations						
7	Operating Revenues	9-A	$1,794,193,546	$0	($44,162,515)	$0	$0
8	Operating Expenses w/o Income Taxes	9-A	1,440,572,912	(206,677)	(9,476,924)	0	(6,177,145)
9	Income Taxes	9-A	76,785,915	81,741	(13,718,151)	0	2,443,061
10	Operating Income - Present Rates		$276,834,719	$124,936	($20,967,440)	$0	$3,734,084

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Summary of Rate Base, Operating Income and Pro Forma Adjustments
Test Year Ended March 31, 2011

Line No.	Description Col. 1	Schedule Reference Col. 2	Regulatory Liability State Line Col. 3	Regulatory Asset ONEOK PPA Col. 4	Regulatory Liability - Aquila Consent Fee Col. 5	Reg Asset Gain on Sale of #6 Oil Col. 6	Reg Asset Difference in Depreciation Col. 7
	Electric Operations Rate Base						
1	Electric Plant in Service		$0	$0	$0	$0	$0
2	Less: Accumulated Provision for Depreciation and Amortization		0	0	0	0	0
3	Less: Cost Free Capital	14-A	0	0	0	0	0
4	Net Electric Plant in Service		0	0	0	0	0
5	Working Capital	6-G	(747,191)	3,637,520	(3,075,758)	(3,184,431)	16,131,774
6	Electric Operations Rate Base		($747,191)	$3,637,520	($3,075,758)	($3,184,431)	$16,131,774
	Electric Operations						
7	Operating Revenues	9-B	($832,172)	$0	$0	$0	$0
8	Operating Expenses w/o Income Taxes	9-B	(1,394,604)	909,380	0	(1,061,477)	0
9	Income Taxes	9-B	222,442	(359,660)	0	419,814	0
10	Operating Income - Present Rates		$339,990	($549,720)	$0	$641,663	$0

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Summary of Rate Base, Operating Income and Pro Forma Adjustments
Test Year Ended March 31, 2011

Line No.	Description	Schedule Reference	Weather Normalization	Customer Annualization	Unbilled Revenue	Out-of-Period Revenues	Economic Development Rider
	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7
	Electric Operations Rate Base						
1	Electric Plant in Service	4-C	$0	$0	$0	$0	$0
2	Less: Accumulated Provision for Depreciation and Amortization	5-A	0	0	0	0	0
3	Less: Cost Free Capital	14-A	0	0	0	0	0
4	Net Electric Plant in Service		0	0	0	0	0
5	Working Capital	6-A, 6-G	0	0	0	0	0
6	Electric Operations Rate Base		$0	$0	$0	$0	$0
	Electric Operations						
7	Operating Revenues	9-B	($33,144,733)	$868,644	($2,138,000)	($3,549,388)	$128,589
8	Operating Expenses w/o Income Taxes	9-B	(11,160,755)	0	0	0	0
9	Income Taxes	9-B	(8,694,663)	343,549	(845,579)	(1,403,783)	50,857
10	Operating Income - Present Rates		($13,289,315)	$525,095	($1,292,421)	($2,145,605)	$77,732

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Summary of Rate Base, Operating Income and Pro Forma Adjustments
Test Year Ended March 31, 2011

Line No.	Description Col. 1	Schedule Reference Col. 2	COLI Col. 3	Reset Non-fuel Wholesale Base Col. 4	Benefit Expense Changes Col. 5	Payroll Adjustment Col. 6	Deferred Pension Expense Amortization Col. 7
	Electric Operations Rate Base						
1	Electric Plant in Service	4-C	$0	$0	$0	$0	$0
2	Less: Accumulated Provision for Depreciation and Amortization	5-A	0	0	0	0	0
3	Less: Cost Free Capital	14-A	0	0	0	0	0
4	Net Electric Plant in Service		0	0	0	0	0
5	Working Capital	6-A, 6-G	0	0	0	0	0
6	Electric Operations Rate Base		$0	$0	$0	$0	$0
	Electric Operations						
7	Operating Revenues	9-B	$49,543,424	$20,361,658	$0	$0	$0
8	Operating Expenses w/o Income Taxes	9-B	0	0	25,205,238	3,208,293	12,446,934
9	Income Taxes	9-B	19,594,424	8,053,036	(9,968,672)	(1,268,880)	(4,922,762)
10	Operating Income - Present Rates		$29,949,000	$12,308,622	($15,236,566)	($1,939,413)	($7,524,172)

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Summary of Rate Base, Operating Income and Pro Forma Adjustments
Test Year Ended March 31, 2011

Line No.	Description	Schedule Reference	Interest on Customer Deposits	Reserve Normalization	Donations	Rate Case Expense	Advertising Elimination
	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7
	Electric Operations Rate Base						
1	Electric Plant in Service	4-C	$0	$0	$0	$0	$0
2	Less: Accumulated Provision for Depreciation and Amortization	5-A	0	0	0	0	0
3	Less: Cost Free Capital	14-A	0	0	0	0	0
4	Net Electric Plant in Service		0	0	0	0	0
5	Working Capital	6-A, 6-G	0	0	0	0	0
6	Electric Operations Rate Base		$0	$0	$0	$0	$0
	Electric Operations						
7	Operating Revenues	9-B	$0	$0	$0	$0	$0
8	Operating Expenses w/o Income Taxes	9-B	116,608	2,450,380	365,898	146,572	(125,983)
9	Income Taxes	9-B	(46,118)	(969,125)	(144,713)	(57,969)	49,826
10	Operating Income - Present Rates		($70,490)	($1,481,255)	($221,186)	($88,603)	$76,157

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Summary of Rate Base, Operating Income and Pro Forma Adjustments
Test Year Ended March 31, 2011

Line No.	Description Col. 1	Schedule Reference Col. 2	Vegetation Management Col. 3	Wolf Creek Outage Col. 4	EEI Dues Col. 5	Expense Elimination Col. 6	Relocation Expense Col. 7
	Electric Operations Rate Base						
1	Electric Plant in Service	4-C	$0	$0	$0	$0	$0
2	Less: Accumulated Provision for Depreciation and Amortization	5-A	0	0	0	0	0
3	Less: Cost Free Capital	14-A	0	0	0	0	0
4	Net Electric Plant in Service		0	0	0	0	0
5	Working Capital	6-A, 6-G	0	0	0	0	0
6	Electric Operations Rate Base		$0	$0	$0	$0	$0
	Electric Operations						
7	Operating Revenues	9-B	$0	$0	$0	$0	$0
8	Operating Expenses w/o Income Taxes	9-B	20,050,000	12,031,638	28,511	(25,331)	278,695
9	Income Taxes	9-B	(7,929,775)	(4,758,513)	(11,276)	10,019	(110,224)
10	Operating Income - Present Rates		($12,120,225)	($7,273,125)	($17,235)	$15,313	($168,471)

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Summary of Rate Base, Operating Income and Pro Forma Adjustments
Test Year Ended March 31, 2011

Line No.	Description Col. 1	Schedule Reference Col. 2	SCR Catalyst Col. 3	Bad Debt Expense Col. 4	Merger Savings Col. 5	Annualized Depreciation Col. 6	Depreciation Study Col. 7
	Electric Operations Rate Base						
1	Electric Plant in Service	4-C	$0	$0	$0	$0	$0
2	Less: Accumulated Provision for Depreciation and Amortization	5-A	0	0	0	0	0
3	Less: Cost Free Capital	14-A	0	0	57,976,293	0	0
4	Net Electric Plant in Service		0	0	(57,976,293)	0	0
5	Working Capital	6-A, 6-G	0	0	0	0	0
6	Electric Operations Rate Base		$0	$0	($57,976,293)	$0	$0
	Electric Operations						
7	Operating Revenues	9-B	$0	$0	$0	$0	$0
8	Operating Expenses w/o Income Taxes	9-B	597,853	(809,753)	6,625,909	2,049,102	(30,704,233)
9	Income Taxes	9-B	(236,451)	320,257	(12,955,914)	2,958,452	11,463,605
10	Operating Income - Present Rates		($361,402)	$489,496	$6,330,005	($5,007,554)	$19,240,628

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Summary of Rate Base, Operating Income and Pro Forma Adjustments
Test Year Ended March 31, 2011

Line No.	Description Col. 1	Schedule Reference Col. 2	Transmission Portion of Adjustments Col. 3	Energy Efficiency Demand Response Rider Col. 4	Tax Rate Change Col. 5	Prior Year Adjustments Col. 6	Eliminations SFAS 5/ FIN 48 Col. 7
	Electric Operations Rate Base						
1	Electric Plant in Service	4-C	($48,736)	$0	$0	$0	$0
2	Less: Accumulated Provision for Depreciation and Amortization	5-A	79,375	0	0	0	0
3	Less: Cost Free Capital	14-A	(8,550,344)	0	0	0	0
4	Net Electric Plant in Service		8,422,232	0	0	0	0
5	Working Capital	6-A, 6-G	0	0	0	0	0
6	Electric Operations Rate Base		$8,422,232	$0	$0	$0	$0
	Electric Operations						
7	Operating Revenues	9-B	($2,176,443)	($925,716)	$0	$0	$0
8	Operating Expenses w/o Income Taxes	9-B	(2,464,522)	0	0	0	0
9	Income Taxes	9-B	185,154	(366,121)	(67,777)	1,518,701	(620,346)
10	Operating Income - Present Rates		$102,925	($559,595)	$67,777	($1,518,701)	$620,346

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Summary of Rate Base, Operating Income and Pro Forma Adjustments
Test Year Ended March 31, 2011

Line No.	Description Col. 1	Schedule Reference Col. 2	Interest Synchronization Col. 3	Pro Forma Adjustments Col. 4	Adjusted Balance Col. 5
	Electric Operations Rate Base				
1	Electric Plant in Service	4-C	$0	($97,585,991)	$6,854,742,909
2	Less: Accumulated Provision for Depreciation and Amortization	5-A	0	(36,190,210)	2,843,658,525
3	Less: Cost Free Capital	14-A	0	49,425,949	897,920,522
4	Net Electric Plant in Service		0	(110,821,730)	3,113,163,862
5	Working Capital	6-A, 6-G	0	32,450,630	286,108,217
6	Electric Operations Rate Base		$0	($78,371,100)	$3,399,272,079
	Electric Operations				
7	Operating Revenues	9-B	$0	($16,026,651)	$1,778,166,895
8	Operating Expenses w/o Income Taxes	9-B	0	22,903,607	1,463,476,521
9	Income Taxes	9-B	19,466,999	(2,274,535)	74,511,379
10	Operating Income - Present Rates		($19,466,999)	($36,655,723)	$240,178,995

SECTION 4
Plant Investments

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Functional Classification of Plant in Service
Test Year Ended March 31, 2011

Line No.	Description	Balance Per Books	Elimination Adjustments (Schedule 4-E)	Adjusted Balance After Eliminations (Schedule 4-B)	Pro Forma Adjustments (Schedule 4-C)	KCC Jurisdictional Pro Forma Balance
	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6
1	Intangible Plant - Systems Software	$44,762,290	($1,966,408)	$42,795,882	$10,691,013	$53,486,896
2	Steam Production Plant	2,592,022,300	(6,766,151)	2,585,256,149	(199,274,864)	2,385,981,285
3	Nuclear Production Plant	1,432,050,474	0	1,432,050,474	77,370,258	1,509,420,732
4	Other Production Plant	861,424,566	(646,000)	860,778,566	343,586	861,122,152
5	Transmission Plant	1,231,791,270	(1,231,791,270)	0	0	0
6	Distribution Plant	1,774,512,900	(234,476)	1,774,278,424	12,223,344	1,786,501,768
7	General Plant	268,985,958	(11,816,553)	257,169,405	1,060,671	258,230,076
8	Total Electric Plant in Service	$8,205,549,758	($1,253,220,858)	$6,952,328,900	($97,585,991)	$6,854,742,909

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Plant in Service
Test Year Ended March 31, 2011
Balance as of

Line No.	Account Number	Description Col. 1	December 31, 2007 Col. 2	December 31, 2008 Col. 3	December 31, 2009 Col. 4
		Intangible Plant			
1	301	Organization	$45,131	$45,131	$45,131
2	302	Franchises and Consents		0	0
3	303	Intangibles-Miscellaneous	30,404,163	45,076,456	42,004,617
4		Total Intangible Plant	$30,449,294	$45,121,587	$42,049,748
		Steam Production Plant			
5	310	Land and Land Rights	$9,305,617	$9,305,617	$9,305,618
6	311	Structures and Improvements	297,656,718	302,906,123	329,823,972
7	312	Boiler Plant Equipment	1,095,233,272	1,318,868,356	1,533,926,729
8	313	Engine and Engine-Driven Generators	0		0
9	314	Turbogenerator Units	393,500,677	404,289,449	429,036,466
10	315	Accessory Electric Equipment	133,751,805	144,590,431	183,996,799
11	316	Misc. Power Plant Equipment	35,468,610	36,992,969	43,747,849
12	317	Asset Retirement Costs	6,223,934	7,153,338	6,766,151
13		Total Steam Production Plant	$1,971,140,633	$2,224,106,283	$2,536,603,584
		Nuclear Production Plant			
14	320	Land and Land Rights	$3,411,585	$3,411,585	$3,411,585
15	321	Structures and Improvement	399,511,434	400,852,830	401,798,165
16	322	Reactor Plant Equipment	640,742,321	656,772,182	650,215,035
17	323	Turbogenerator Units	166,738,939	167,187,171	170,014,502
18	324	Accessory Electric Equipment	125,056,112	126,231,978	125,876,850
19	325	Misc. Power Plant Equipment	69,036,238	70,231,380	70,422,840
20		Total Nuclear Production Plant	$1,404,496,629	$1,424,687,126	$1,421,738,977

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Plant in Service
Test Year Ended March 31, 2011
Balance as of

Line No.	Account Number	Description Col. 1	December 31, 2007 Col. 2	December 31, 2008 Col. 3	December 31, 2009 Col. 4
		Other Production Plant			
1	340	Land and Land Rights	$223,792	$464,958	$517,182
2	341	Structures and Improvements	18,691,322	35,302,808	51,744,819
3	342	Fuel Holders, Products and Accessories	7,183,833	11,211,429	13,443,505
4	344	Generators	218,943,264	365,793,147	674,102,822
5	345	Accessory Electric Equipment	33,909,188	61,320,816	106,373,274
6	346	Misc. Power Plant Equipment	2,397,735	4,812,047	12,045,291
7	347	Asset Retirement Costs	0	0	646,001
8		Total Other Production Plant	$281,349,134	$478,905,205	$858,872,894
		Transmission Plant			
9	350	Land and Land Rights	$0	$0	$0
10	352	Structures and Improvements	0	0	0
11	353	Station Equipment	0	0	0
12	354	Towers and Fixtures	0	0	0
13	355	Poles and Fixtures	0	0	0
14	356	Overhead Conductors and Devices	0	0	0
15	357	Underground Conduit	0	0	0
16	358	Underground Conductors and Devices	0	0	0
17	359	Roads and Trails	0	0	0
18		Total Transmission Plant	$0	$0	$0

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Plant in Service
Test Year Ended March 31, 2011
Balance as of

Line No.	Account Number	Description Col. 1	December 31, 2007 Col. 2	December 31, 2008 Col. 3	December 31, 2009 Col. 4
		Distribution Plant			
1	360	Land and Land Rights	$7,820,305	$7,267,182	$7,723,410
2	361	Structures and Improvements	13,503,780	14,945,497	17,127,823
3	362	Station Equipment	177,673,470	186,987,899	195,877,779
4	363	Storage Battery Equipment	0	0	0
5	364	Poles, Towers, and Fixtures	301,471,831	322,986,991	342,381,498
6	365	Overhead Conductors and Devices	219,621,701	229,416,384	245,111,090
7	366	Underground Conduit	64,815,577	67,547,962	74,403,396
8	367	Underground Conductors and Devices	158,033,786	165,763,138	175,000,940
9	368	Line Transformers	315,631,528	326,911,117	333,196,035
10	369	Services	134,339,883	138,736,206	143,227,493
11	370	Meters	87,542,135	87,959,568	88,281,589
12	371	Installations on Customer Premises	0	0	0
13	372	Leased Property on Customer Premises	20,100,476	20,831,434	21,504,951
14	373	Street Lighting and Signal Systems	54,191,476	55,776,272	58,363,118
15	374	Asset Retirement Cost	234,476	234,476	234,476
16		Total Distribution Plant	$1,554,980,424	$1,625,364,126	$1,702,433,598
		General Plant			
17	389	Land and Land Rights	$4,237,684	$4,229,957	$4,297,997
18	390	Structures and Improvements	76,291,387	83,561,771	92,611,058
19	391	Office Furniture and Equipment	55,377,149	62,462,492	52,049,182
20	392	Transportation Equipment	8,073,150	10,872,690	9,009,144
21	393	Stores Equipment	2,351,378	2,857,034	2,689,448
22	394	Tool, Shop and Garage Equipment	10,904,188	11,816,363	11,956,342
23	395	Laboratory Equipment	1,725,479	1,665,216	1,336,071
24	396	Power Operated Equipment	4,021,697	4,225,453	4,674,709
25	397	Communication Equipment	88,845,419	89,534,965	92,181,562
26	398	Miscellaneous Equipment	421,634	423,184	457,030
27		Total General Plant	$252,249,165	$271,649,125	$271,262,543
28		Total Electric Plant in Service	$5,494,665,279	$6,069,833,452	$6,832,961,344
29		Add: Transmission	711,270,993	866,063,011	972,592,208
30		Total Electric Plant in Service per Form 1	$6,205,936,272	$6,935,896,463	$7,805,553,552

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Plant in Service
Test Year Ended March 31, 2011
Balance as of

Line No.	Account Number	Description Col. 1	March 31, 2010 Col. 2	March 31, 2011 Col. 3
		Intangible Plant		
1	301	Organization	$45,131	$45,131
2	302	Franchises and Consents	0	0
3	303	Intangibles-Miscellaneous	42,354,940	44,717,158
4		Total Intangible Plant	$42,400,072	$44,762,289
		Steam Production Plant		
5	310	Land and Land Rights	$9,305,618	$9,305,617
6	311	Structures and Improvements	330,414,793	357,027,897
7	312	Boiler Plant Equipment	1,533,265,464	1,550,363,604
8	313	Engine and Engine-Driven Generators	0	0
9	314	Turbogenerator Units	430,577,537	433,702,493
10	315	Accessory Electric Equipment	184,221,019	189,054,238
11	316	Misc. Power Plant Equipment	44,021,880	45,802,298
12	317	Asset Retirement Costs	6,766,152	6,766,151
13		Total Steam Production Plant	$2,538,572,462	$2,592,022,300
		Nuclear Production Plant		
14	320	Land and Land Rights	$3,411,585	$3,411,584
15	321	Structures and Improvement	401,797,184	402,077,129
16	322	Reactor Plant Equipment	652,553,003	652,867,560
17	323	Turbogenerator Units	170,036,196	170,070,296
18	324	Accessory Electric Equipment	125,895,009	125,953,046
19	325	Misc. Power Plant Equipment	70,464,039	77,670,859
20		Total Nuclear Production Plant	$1,424,157,016	$1,432,050,474

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Plant in Service
Test Year Ended March 31, 2011
Balance as of

Line No.	Account Number	Description Col. 1	March 31, 2010 Col. 2	March 31, 2011 Col. 3
		Other Production Plant		
1	340	Land and Land Rights	$535,182	$535,183
2	341	Structures and Improvements	51,810,937	51,810,923
3	342	Fuel Holders, Products and Accessories	13,443,506	13,494,332
4	344	Generators	674,101,024	674,159,047
5	345	Accessory Electric Equipment	108,648,345	108,676,232
6	346	Misc. Power Plant Equipment	12,052,957	12,102,849
7	347	Asset Retirement Costs	646,000	646,000
8		Total Other Production Plant	$861,237,953	$861,424,566
		Transmission Plant		
9	350	Land and Land Rights	$0	$0
10	352	Structures and Improvements	0	0
11	353	Station Equipment	0	0
12	354	Towers and Fixtures	0	0
13	355	Poles and Fixtures	0	0
14	356	Overhead Conductors and Devices	0	0
15	357	Underground Conduit	0	0
16	358	Underground Conductors and Devices	0	0
17	359	Roads and Trails	0	0
18		Total Transmission Plant	$0	$0

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Plant in Service
Test Year Ended March 31, 2011
Balance as of

Line No.	Account Number	Description Col. 1	March 31, 2010 Col. 2	March 31, 2011 Col. 3
		Distribution Plant		
1	360	Land and Land Rights	$7,736,157	$7,774,872
2	361	Structures and Improvements	17,127,624	20,176,567
3	362	Station Equipment	194,489,916	206,067,845
4	363	Storage Battery Equipment	0	0
5	364	Poles, Towers, and Fixtures	343,995,208	356,546,904
6	365	Overhead Conductors and Devices	246,356,702	257,382,145
7	366	Underground Conduit	74,668,194	76,279,019
8	367	Underground Conductors and Devices	176,532,536	185,592,481
9	368	Line Transformers	333,892,772	346,096,588
10	369	Services	144,171,619	147,429,066
11	370	Meters	88,908,458	89,530,659
12	371	Installations on Customer Premises	0	0
13	372	Leased Property on Customer Premises	21,496,833	21,540,195
14	373	Street Lighting and Signal Systems	58,809,068	59,862,083
15	374	Asset Retirement Cost	234,476	234,476
16		Total Distribution Plant	$1,708,419,566	$1,774,512,900
		General Plant		
17	389	Land and Land Rights	$4,270,529	$4,278,785
18	390	Structures and Improvements	92,531,599	97,146,685
19	391	Office Furniture and Equipment	54,351,913	54,228,965
20	392	Transportation Equipment	8,851,626	9,640,634
21	393	Stores Equipment	2,717,493	2,924,300
22	394	Tool, Shop and Garage Equipment	12,403,875	15,140,137
23	395	Laboratory Equipment	1,336,071	728,659
24	396	Power Operated Equipment	4,674,709	4,751,964
25	397	Communication Equipment	91,708,465	79,688,799
26	398	Miscellaneous Equipment	457,031	457,031
27		Total General Plant	$273,303,311	$268,985,958
28		Total Electric Plant in Service	$6,848,090,379	$6,973,758,487
29		Add: Transmission	983,826,294	1,225,308,436
30		Total Electric Plant in Service per Form 1	$7,831,916,673	$8,199,066,923

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Summary of Pro Forma Adjustments to Plant in Service (a)
Test Year Ended March 31, 2011

Line No.	Description	RB-1 800 Kansas Second Floor	RB-2 ECRR	RB-3 Transmission Portion of Adjustments	RB-4 Construction Work In Progress	Total Pro Forma Adjustments
	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6
1	Intangible Plant - Systems Software	$0	$0	$0	$10,691,013	$10,691,013
2	Steam Production Plant	0	(275,469,921)	0	76,195,058	(199,274,864)
3	Nuclear Production Plant	0	0	0	77,370,258	77,370,258
4	Other Production Plant	0	0	0	343,586	343,586
5	Transmission Plant	0	0	0	0	0
6	Distribution Plant	0	0	0	12,223,344	12,223,344
7	General Plant	(4,867,950)	0	(48,736)	5,977,357	1,060,671
8	Total Electric Plant in Service	($4,867,950)	($275,469,921)	($48,736)	$182,800,616	($97,585,991)

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

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Explanation of Pro Forma Adjustments to Plant In Service
Test Year Ended March 31, 2011

Line No.	Description Col. 1	Increase Col. 2	Decrease Col. 3
	Adjustment RB-1 - 800 Kansas Second Floor		
1	General Plant	0	4,867,950
	To exclude the 800 Kansas second floor area not used by the utility		
	Adjustment RB-2 - Environmental Cost Recovery Rider (ECRR) Adjustment		
2	Steam Production Plant	0	275,469,921
	To be recovered through the ECRR		
	Adjustment RB-3 - Transmission Portion of Adjustments		
3	General Plant	0	48,736
	To be recovered through the Transmission Delivery Charge		

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Explanation of Pro Forma Adjustments to Plant In Service
Test Year Ended March 31, 2011

Line No.	Description Col. 1	Increase Col. 2	Decrease Col. 3
	Adjustment RB-4 - CWIP		
1	Intangible Plant - Systems Software	10,691,013	0
2	Steam Production Plant	76,195,058	0
3	Nuclear Production Plant	77,370,258	0
4	Other Production Plant	343,586	0
5	Transmission Plant	0	0
6	Distribution Plant	12,223,344	0
7	General Plant	5,977,357	0

To include the cost of construction projects to be completed within one year

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Summary of Elimination Adjustments to Plant in Service
Test Year Ended March 31, 2011

Line No.	Description Col. 1	EA-1 Elimination of AROs Col. 2	EA-3 Transmission Elimination Col. 3	Total Elimination Adjustments Col. 4
1	Intangible Plant - Software Systems	$0	($1,966,408)	($1,966,408)
2	Steam Production Plant	(6,766,151)	0	(6,766,151)
3	Nuclear Production Plant	0	0	0
4	Other Production Plant	(646,000)	0	(646,000)
5	Transmission Plant	(180,415)	(1,231,610,855)	(1,231,791,270)
6	Distribution Plant	(234,476)	0	(234,476)
7	General Plant	0	(11,816,553)	(11,816,553)
8	Total Electric Plant in Service	($7,827,042)	($1,245,393,816)	($1,253,220,858)

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Explanation of Elimination Adjustments to Plant In Service
Test Year Ended March 31, 2011

Line No.	Description Col. 1	Increase Col. 2	Decrease Col. 3
	Elimination Adjustment EA-1 - AROs Elimination		
1	Steam Production Plant	0	6,766,151
2	Other Production Plant	0	646,000
3	Distribution Plant	0	234,476
4	Transmission Plant	0	180,415
	To eliminate asset retirement obligations and other adjustments		
	Elimination Adjustment EA-3 - Transmission Elimination		
5	Intangible Plant -Systems Software	0	1,966,408
6	Transmission Plant	0	1,231,610,855
7	General Plant	0	11,816,553
	To remove transmission costs recovered through the Transmission Delivery Charge		

SECTION 5

Accumulated Provision for
Depreciation, Amortization & Depletion

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Functional Classification of Accumulated Provision for Depreciation and Amortization
Test Year Ended March 31, 2011
Balance as of

Line No.	Description Col. 1	Balance Per Books Col. 2	Elimination Adjustments (Schedule 5-E) Col. 3	Adjusted Balance After Eliminations Col. 4	Total Pro Forma Adjustments Col. 5	KCC Jurisdictional Pro Forma Adjusted Balance Col. 6
	Accumulated Provision For Depreciation					
1	Intangible Plant - Systems Software	$23,882,850	($1,049,174)	$22,833,676	$0	$22,833,676
2	Steam Production Plant	1,137,643,810	(4,746,171)	1,132,897,639	(34,462,732)	1,098,434,907
3	Nuclear Production Plant	720,691,364	0	720,691,364	0	720,691,364
4	Other Production Plant	213,910,873	(30,627)	213,880,246	0	213,880,246
5	Transmission Plant	369,728,890	(369,728,890)	0	0	0
6	Distribution Plant	646,180,587	(162,796)	646,017,791	0	646,017,791
7	General Plant	149,744,178	(6,216,159)	143,528,019	(1,727,478)	141,800,541
8	Total Accumulated Provision for Depreciation	$3,261,782,552	($381,933,817)	$2,879,848,735	($36,190,210)	$2,843,658,525
	Accumulated Provision For Amortization					
9	Leasehold Improvements/System Software	$0	$0	$0	$0	$0
10	Total Accumulated Provision for Amortization	0	0	0	0	0
11	Total Accumulated Provision for Depreciation and Amortization	$3,261,782,552	($381,933,817)	$2,879,848,735	($36,190,210)	$2,843,658,525

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Accumulated Provision for Depreciation and Amortization by Primary Account
Test Year Ended March 31, 2011
Balance as of

Line No.	Account Number	Description Col. 1	December 31, 2007 Col. 2	December 31, 2008 Col. 3	December 31, 2009 Col. 4
		Accumulated Provision For Depreciation			
		Steam Production Plant			
1	310	Land and Land Rights	$0	$4,043,532	$0
2	311	Structures and Improvements	180,529,053	191,059,116	196,656,235
3	312	Boiler Plant Equipment	568,441,328	541,812,390	564,800,924
4	313	Engine and Engine-Driven Generators	0	0	0
5	314	Turbogenerator Units	175,380,351	186,633,118	194,506,455
6	315	Accessory Electric Equipment	65,010,327	64,695,496	69,365,043
7	316	Misc. Power Plant Equipment	14,453,748	15,363,360	16,698,606
8	317	Asset Retirement Costs	4,131,369	4,354,711	4,438,701
9		Total Steam Production Plant	$1,007,946,176	$1,007,961,723	$1,046,465,964
		Nuclear Production Plant			
10	320	Land and Land Rights	$0	$0	$0
11	321	Structures and Improvement	215,670,291	205,015,919	211,077,362
12	322	Reactor Plant Equipment	316,295,992	306,798,710	308,846,312
13	323	Turbogenerator Units	93,344,112	93,052,064	96,797,044
14	324	Accessory Electric Equipment	54,076,014	52,062,245	54,249,094
15	325	Misc. Power Plant Equipment	14,732,721	16,401,187	18,303,824
16		Total Nuclear Production Plant	$694,119,130	$673,330,125	$689,273,636
		Other Production Plant			
17	340	Land and Land Rights	$0	$0	$0
18	341	Structures and Improvements	7,912,760	8,427,127	9,574,076
19	342	Fuel Holders, Products and Accessories	2,254,366	2,401,095	2,650,408
20	344	Generators	122,297,554	128,311,009	149,470,244
21	345	Accessory Electric Equipment	11,360,868	11,926,129	13,907,367
22	346	Misc. Power Plant Equipment	1,987,536	2,295,558	2,398,750
23	347	Decommissioning Wind Turbines	0	0	10,653
24		Total Other Production Plant	$145,813,084	$153,360,918	$178,011,498

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Accumulated Provision for Depreciation and Amortization by Primary Account
Test Year Ended March 31, 2011
Balance as of

Line No.	Account Number	Description	December 31, 2007	December 31, 2008	December 31, 2009
		Col. 1	Col. 2	Col. 3	Col. 4
		Transmission Plant			
1	350	Land and Land Rights	$0	$0	$0
2	352	Structures and Improvements	0	0	0
3	353	Station Equipment	0	0	0
4	354	Towers and Fixtures	0	0	0
5	355	Poles and Fixtures	0	0	0
6	356	Overhead Conductors and Devices	0	0	0
7	357	Underground Conduit	0	0	0
8	358	Underground Conductors and Devices	0	0	0
9	359	Roads and Trails	0	0	0
10		Total Transmission Plant	$0	$0	$0
		Distribution Plant			
11	360	Land and Land Rights	($9,773)	($548,220)	$0
12	361	Structures and Improvements	5,374,448	5,466,773	5,780,806
13	362	Station Equipment	61,640,632	65,262,396	67,946,886
14	363	Storage Battery Equipment	0	0	0
15	364	Poles, Towers, and Fixtures	110,840,437	117,656,239	121,645,194
16	365	Overhead Conductors and Devices	79,364,906	74,300,326	79,236,995
17	366	Underground Conduit	15,230,654	16,119,180	19,134,545
18	367	Underground Conductors and Devices	38,116,505	40,753,539	42,187,874
19	368	Line Transformers	141,365,650	146,321,224	148,289,877
20	369	Services	58,409,459	66,372,542	68,204,966
21	370	Meters	33,596,961	32,562,739	31,668,496
22	371	Installations on Customer Premises	(1,087,439)	(207,463)	(207,463)
23	372	Leased Property on Customer Premises	7,282,804	6,633,394	7,020,442
24	373	Street Lighting and Signal Systems	21,750,026	22,347,001	23,323,234
25	374	Asset Retirement Costs	147,399	152,137	156,874
26		Total Distribution Plant	$572,022,669	$593,191,807	$614,388,726

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Accumulated Provision for Depreciation and Amortization by Primary Account
Test Year Ended March 31, 2011
Balance as of

Line No.	Account Number	Description Col. 1	December 31, 2007 Col. 2	December 31, 2008 Col. 3	December 31, 2009 Col. 4
		General Plant			
1	389	Land and Land Rights	$9,406	($3,708)	$0
2	390	Structures and Improvements	19,718,837	22,849,925	25,017,967
3	391	Office Furniture and Equipment	44,001,960	51,619,199	44,503,957
4	392	Transportation Equipment	7,416,450	10,997,906	8,636,146
5	393	Stores Equipment	107,904	281,160	219,299
6	394	Tool, Shop and Garage Equipment	3,583,380	4,313,706	3,937,631
7	395	Laboratory Equipment	(970,852)	(895,084)	(1,106,936)
8	396	Power Operated Equipment	2,711,590	2,133,043	2,973,030
9	397	Communication Equipment	45,113,867	49,222,956	54,836,327
10	398	Miscellaneous Equipment	277,708	301,429	292,808
11		Total General Plant	$121,970,250	$140,820,532	$139,310,229
12		Total Accumulated Provision for Depreciation	$2,541,871,309	$2,568,665,105	$2,667,450,053
		Accumulated Provision For Amortization			
13	111.30	Leasehold Improvements	$0	$0	$0
14	111.50	Wolf Creek Computer System	0	0	0
15	111.70	Customer Service System	0	0	0
16		Total Accumulated Provision for Amortization	$0	$0	$0
17		Total Accumulated Provision for Depreciation and Amortization	$2,541,871,309	$2,568,665,105	$2,667,450,053
18		Add: Transmission	305,699,146	314,603,386	330,209,140
19		Total Accumulated Provision for Depreciation and Amortization per Form 1	$2,847,570,455	$2,883,268,491	$2,997,659,193

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Accumulated Provision for Depreciation and Amortization by Primary Account
Test Year Ended March 31, 2011

Line No.	Account Number	Description Col. 1	Balance as of March 31, 2010 Col. 2	March 31, 2011 Col. 3
		Accumulated Provision For Depreciation		
		Steam Production Plant		
1	310	Land and Land Rights	$9,128	$9,128
2	311	Structures and Improvements	198,739,010	202,378,117
3	312	Boiler Plant Equipment	584,687,330	619,267,371
4	313	Engine and Engine-Driven Generators	0	0
5	314	Turbogenerator Units	201,725,549	216,210,880
6	315	Accessory Electric Equipment	72,271,276	76,420,945
7	316	Misc. Power Plant Equipment	17,425,350	18,611,197
8	317	Asset Retirement Costs	4,438,521	4,662,035
9		Total Steam Production Plant	$1,079,296,164	$1,132,897,638
		Nuclear Production Plant		
10	320	Land and Land Rights	$0	$0
11	321	Structures and Improvement	207,832,525	218,244,173
12	322	Reactor Plant Equipment	311,815,018	324,252,072
13	323	Turbogenerator Units	97,527,413	101,434,305
14	324	Accessory Electric Equipment	54,750,576	57,311,917
15	325	Misc. Power Plant Equipment	18,747,846	19,448,897
16		Total Nuclear Production Plant	$690,673,378	$720,691,364
		Other Production Plant		
17	340	Land and Land Rights	$0	$0
18	341	Structures and Improvements	9,972,921	11,568,365
19	342	Fuel Holders, Products and Accessories	2,727,133	3,034,026
20	344	Generators	155,368,242	178,189,291
21	345	Accessory Electric Equipment	14,852,133	18,319,410
22	346	Misc. Power Plant Equipment	2,472,696	2,769,154
23	347	Decommissioning Wind Turbines	14,648	0
24		Total Other Production Plant	$185,407,772	$213,880,246

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Accumulated Provision for Depreciation and Amortization by Primary Account
Test Year Ended March 31, 2011
Balance as of

Line No.	Account Number	Description Col. 1	March 31, 2010 Col. 2	March 31, 2011 Col. 3
		Transmission Plant		
1	350	Land and Land Rights	$0	$0
2	352	Structures and Improvements	0	0
3	353	Station Equipment	0	0
4	354	Towers and Fixtures	0	0
5	355	Poles and Fixtures	0	0
6	356	Overhead Conductors and Devices	0	0
7	357	Underground Conduit	0	0
8	358	Underground Conductors and Devices	0	0
9	359	Roads and Trails	0	0
10		Total Transmission Plant	$0	$0
		Distribution Plant		
11	360	Land and Land Rights	$64,703	$64,703
12	361	Structures and Improvements	5,863,237	6,186,069
13	362	Station Equipment	68,996,273	73,039,596
14	363	Storage Battery Equipment	0	0
15	364	Poles, Towers, and Fixtures	124,664,138	130,553,774
16	365	Overhead Conductors and Devices	80,988,640	84,376,150
17	366	Underground Conduit	19,632,525	20,865,137
18	367	Underground Conductors and Devices	43,353,410	46,284,709
19	368	Line Transformers	149,328,077	151,555,116
20	369	Services	68,697,754	70,216,960
21	370	Meters	32,417,481	31,701,668
22	371	Installations on Customer Premises	(207,463)	(204,265)
23	372	Leased Property on Customer Premises	6,932,462	6,606,483
24	373	Street Lighting and Signal Systems	23,785,581	24,771,691
25	374	Asset Retirement Costs	158,058	161,828
26		Total Distribution Plant	$624,674,876	$646,017,791

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Accumulated Provision for Depreciation and Amortization by Primary Account
Test Year Ended March 31, 2011
Balance as of

Line No.	Account Number	Description Col. 1	March 31, 2010 Col. 2	March 31, 2011 Col. 3
		General Plant		
1	389	Land and Land Rights	$25	$25
2	390	Structures and Improvements	32,761,317	26,986,743
3	391	Office Furniture and Equipment	45,650,021	45,535,915
4	392	Transportation Equipment	8,503,383	8,222,859
5	393	Stores Equipment	142,961	276,915
6	394	Tool, Shop and Garage Equipment	4,077,428	3,877,531
7	395	Laboratory Equipment	(1,082,044)	(1,543,596)
8	396	Power Operated Equipment	2,975,176	3,264,661
9	397	Communication Equipment	55,721,684	48,370,108
10	398	Miscellaneous Equipment	295,803	294,160
11		Total General Plant	$149,045,755	$135,285,321
12		Total Accumulated Provision for Depreciation	$2,729,097,944	$2,848,772,360
		Accumulated Provision For Amortization		
13	111.30	Leasehold Improvements	$0	$0
14	111.50	Wolf Creek Computer System	0	0
15	111.70	Customer Service System	0	0
16		Total Accumulated Provision for Amortization	$0	$0
17		Total Accumulated Provision for Depreciation and Amortization	$2,729,097,944	$2,848,772,360
18		Add: Transmission	340,083,605	365,796,296
19		Total Accumulated Provision for Depreciation and Amortization per Form 1	$3,069,181,549	$3,214,568,656

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Summary of Pro Forma Adjustments to Accumulated Provision for Depreciation and Amortization (a)
Test Year Ended March 31, 2011

Line No.	Description Col. 1	RB-1 800 Kansas Second Floor Col. 2	RB-2 ECRR Col. 3	RB-3 Transmission Portion of Adjustments Col. 4	Total Pro Forma Adjustments Col. 5
	Accumulated Provision for Depreciation				
1	Intangible -- Systems Software	$0	$0	$0	$0
2	Steam Production Plant	0	(34,462,732)	0	(34,462,732)
3	Nuclear Production Plant	0	0	0	0
4	Other Production Plant	0	0	0	0
5	Transmission Plant	0	0	0	0
6	Distribution Plant	0	0	0	0
7	General Plant	(1,806,853)	0	79,375	(1,727,478)
8	Total Accumulated Provision for Depreciation	($1,806,853)	($34,462,732)	$79,375	($36,190,210)
	Accumulated Provision For Amortization				
9	Leasehold Improvements/Systems Software	$0	$0	$0	$0
10	Total Accumulated Provision for Amortization	0	0	0	0
11	Total Accumulated Provision for Depreciation and Amortization	($1,806,853)	($34,462,732)	$79,375	($36,190,210)

Note:
(a) See Schedule 5-D for explanation of pro forma adjustment.

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Summary of Pro Forma Adjustments to Accumulated Provision for Depreciation and Amortization
Test Year Ended March 31, 2011

Line No.	Description Col. 1	Increase Col. 2	Decrease Col. 3
	Adjustment RB-1 - 800 Kansas 2nd Floor		
1	General Plant	0	1,806,853
	To exclude the 800 Kansas second floor area not used by the utility		
	Adjustment RB-2 - Environmental Cost Recovery Rider (ECRR) Adjustment		
2	Steam Plant	0	34,462,732
	To be recovered through the Environmental Cost Recovery Rider		
	Adjustment RB-3 - Transmission Portion of the Adjustments		
3	General Plant	79,375	0
	To be recovered through the Transmission Delivery Charge		

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Summary of Elimination Adjustments to Accumulated Provision for Depreciation and Amortization
Test Year Ended March 31, 2011

Line No.	Description	EA-1 Elimination of AROs	EA-3 Transmission Elimination	Total Elimination Adjustments
	Col. 1	Col. 2	Col. 3	Col. 4
	Accumulated Provision for Depreciation			
1	Intangible Plant - Systems Software	$0	($1,049,174)	($1,049,174)
2	Steam Production Plant	(4,746,171)	0	(4,746,171)
3	Nuclear Production Plant	0	0	0
4	Other Production Plant	(30,627)	0	(30,627)
5	Transmission Plant	(41,708)	(369,687,182)	(369,728,890)
6	Distribution Plant	(162,796)	0	(162,796)
7	General Plant	0	(6,216,159)	(6,216,159)
8	Total Accumulated Provision for Depreciation	($4,981,302)	($376,952,515)	($381,933,817)
	Accumulated Provision For Amortization			
9	Leasehold Improvements/Systems Software	$0	$0	$0
10	Total Leasehold Improvements/Systems Software	0	0	0
11	Total Accumulated Provision for Amortization	$0	$0	$0
12	Total Accumulated Provision for Depreciation and Amortization	($4,981,302)	($376,952,515)	($381,933,817)

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Explanation of Elimination Adjustments to Accumulated Provision for Depreciation and Amortization
Test Year Ended March 31, 2011

Line No.	Description Col. 1	Increase Col. 2	Decrease Col. 3
	Elimination Adjustment EA-1 - AROs Eliminations		
1	Steam Production Plant	0	4,746,171
2	Other Production	0	30,627
3	Transmission Plant	0	41,708
4	Distribution Plant	0	162,796
	To eliminate asset retirement obligations and other adjustments		
	Elimination Adjustment EA-3 - Transmission Cost		
5	Intangible Plant - Systems Software	0	1,049,174
6	Transmission Plant	0	369,687,182
7	General Plant	0	6,216,159
	To reflect the removal of transmission accumulated depreciation reserve expense		

SECTION 6
Working Capital

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Summary of Working Capital Components
Test Year Ended March 31, 2011

Line No.	Description	Schedule Reference	Average Per Books	Transmission Elimination	Adjusted Average After Eliminations	Pro Forma Adjustments	KCC Jurisdiction Pro Forma Adjusted Average
	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7
1	Materials and Supplies	6-B	$123,880,497	($16,934,464)	$106,946,033	$0	$106,946,033
2	Prepayments	6-C	11,422,119	(1,684,534)	9,737,585	0	9,737,585
3	Working Funds		0	0	0	0	0
4	Fossil Fuel	6-E	77,883,194	0	77,883,194	(3,184,431)	74,698,763
5	Nuclear Fuel	6-D	59,090,775	0	59,090,775	0	59,090,775
6	Regulatory Assets	6-F, 6-G	0	0	0	35,635,061	35,635,061
7	Total Working Capital		$272,276,585	($18,618,998)	$253,657,587	$32,450,630	$286,108,217

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Working Capital
Materials and Supplies
Test Year Ended March 31, 2011

Line No.	Date Col. 1		Balance Per Books Col. 2	Transmission Elimination Col. 3	KCC Pro Forma Adjusted Average After Eliminations Col. 4
1	2010	March	$118,632,405		
2		April	119,562,874		
3		May	120,742,654		
4		June	121,485,154		
5		July	122,593,433		
6		August	124,830,019		
7		September	125,992,835		
8		October	124,112,245		
9		November	125,049,632		
10		December	125,692,990		
11	2011	January	127,237,468		
12		February	127,056,724		
13		March	127,458,024		
14		Total	$1,610,446,457		
15		13 month average	$123,880,497	$16,934,464	$106,946,033

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Working Capital
Prepayments
Test Year Ended March 31, 2011

Line No.	Date Col. 1		Balance Per Books Col. 2	Transmission Adjustments Col. 3	KCC Pro Forma Adjusted Average After Eliminations Col. 4
1	2010	March	$12,396,273		
2		April	13,773,047		
3		May	11,602,109		
4		June	10,772,506		
5		July	10,037,179		
6		August	10,287,759		
7		September	10,032,272		
8		October	11,427,339		
9		November	10,350,413		
10		December	10,482,272		
11	2011	January	11,632,360		
12		February	11,152,597		
13		March	14,541,419		
14		Total	$148,487,544		
15		13 month average	$11,422,119	$1,684,534	$9,737,585

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Working Capital
Nuclear Fuel
Test Year Ended March 31, 2011

Line No.	Date Col. 1		Balance Per Books Col. 2	Total Company Pro Forma Adjustments Col. 3	KCC Pro Forma Adjusted Average After Eliminations Col. 4
1	2009	October	$58,729,237		
2		November	58,196,545		
3		December	55,898,499		
4	2010	January	53,615,858		
5		February	51,540,741		
6		March	49,814,689		
7		April	51,923,831		
8		May	49,621,082		
9		June	47,398,543		
10		July	45,099,411		
11		August	53,594,352		
12		September	78,477,935		
13		October	73,517,812		
14		November	71,289,251		
15		December	69,256,555		
16	2011	January	67,074,295		
17		February	64,998,064		
18		March	63,587,257		
19		Total	$1,063,633,956		
20		18 Month Average	$59,090,775	$0	$59,090,775

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Working Capital
Fossil Fuel
Test Year Ended March 31, 2011

Line No.	Date Col. 1	Fuel Oil Balance Per Books Col. 2	Coal Target Inventory Col. 3	KCC Pro Forma Adjusted Average After Eliminations Col. 4
1	2010 March	$5,943,383		
2	April	5,943,383		
3	May	5,943,383		
4	June	5,943,383		
5	July	5,943,383		
6	August	5,943,383		
7	September	5,943,383		
8	October	5,943,383		
9	November	5,943,383		
10	December	5,943,383		
11	2011 January	5,943,353		
12	February	5,943,383		
13	March	5,943,383		
14	Total	$77,263,950		
15	13 month average	$5,943,381	$71,939,813	$77,883,194

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Working Capital
Summary of Pro Forma Adjustments to Working Capital
Test Year Ended March 31, 2011

Line No.	Description	RB-6 Regulatory Asset Ice Storm	RB-7 Regulatory Liability State Line	RB-8 Regulatory Asset ONEOK PPA	RB-9 Regulatory Liability - Aquila Consent Fee	RB-10 Reg Asset Gain on Sale of #6 Oil
	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6
1	Materials and Supplies	$0	$0	$0	$0	$0
2	Prepayments	0	0	0	0	0
3	Working Funds	0	0	0	0	0
4	Fossil Fuel	0	0	0	0	(3,184,431)
5	Nuclear Fuel	0	0	0	0	0
6	Regulatory Assets	19,688,716	(747,191)	3,637,520	(3,075,758)	0
7	Total	$19,688,716	($747,191)	$3,637,520	($3,075,758)	($3,184,431)

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Working Capital
Summary of Pro Forma Adjustments to Working Capital
Test Year Ended March 31, 2011

Line No.	Description	RB-11 Reg Asset Difference in Depreciation	Total Company Pro Forma Adjustments	KCC Pro Forma Adjustments
	Col. 1	Col. 2	Col. 3	Col. 4
1	Materials and Supplies	$0	$0	$0
2	Prepayments	0	0	0
3	Working Funds	0	0	0
4	Fossil Fuel	0	(3,184,431)	(3,184,431)
5	Nuclear Fuel	0	0	0
6	Regulatory Assets	16,131,774	35,635,061	35,635,061
7	Total	$16,131,774	$32,450,630	$32,450,630

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Explanation of Pro Forma Adjustments to Working Capital
Test Year Ended March 31, 2011

Line No.	Description Col. 1	Increase Col. 2	Decrease Col. 3
	Adjustment RB-6 - Regulatory Asset - Ice Storms		
1	Regulatory Asset - Ice Storms	19,688,716	0
	To reflect amortization of the Ice Storms expenses		
	Adjustment RB-7 - Regulatory Liability - State Line		
2	Regulatory Liability - State Line	0	747,191
	To true up the purchase power agreement related to State Line		
	Adjustment RB-8 - Regulatory Asset - ONEOK PPA		
3	Regulatory Asset - ONEOK PPA	3,637,520	0
	To reflect the unamortized balance from ONEOK PPA		
	Adjustment RB-9 - Regulatory Liability - Aquila Consent Fee		
4	Regulatory Liability - Aquila Consent Fee	0	3,075,758
	To reflect the unamortized Aquila consent fee		

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Explanation of Pro Forma Adjustments to Working Capital
Test Year Ended March 31, 2011

Line No.	Description Col. 1	Increase Col. 2	Decrease Col. 3
	Adjustment RB-10 - Regulatory Asset - Sale of #6 Oil		
1	Regulatory Asset - Fossil Fuel - Oil	0	3,184,431
	To reflect the unamortized balance from gain on sale of #6 oil		
	Adjustment RB-11 - Regulatory Asset - Differences in Depreciation Rates		
2	Regulatory Asset - Differences in Depreciation Rates	16,131,774	0
	To reflect the unamortized balance from differences in depreciation		

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Explanation of Pro Forma Elimination Adjustments to Working Capital
Test Year Ended March 31, 2011

Line No.	Description Col. 1	Increase Col. 2	Decrease Col. 3
	Elimination Adjustment EA-3 - Transmission Cost Recovery		
1	Materials and Supplies	0	16,934,464
2	Prepayments	0	1,684,534
	To reflect the removal of transmission working capital		

SECTION 7

Capital and Cost of Money

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Pro Forma Capital Structure
Test Year Ended March 31, 2011

Line No.	Description Col. 1	Total Company Col. 2	June 30, 2011 Adjustments Col. 3	Pro Forma Adjustments Col. 4	Pro Forma Total Company Col. 5	Capitalization Ratios Col. 6	Cost of Capital Col. 7	Weighted Costs Col. 8
1	Long-term Debt (1)	$ 2,495,182,500	$ -	$ -	$ 2,495,182,500	50.0994%	6.6509%	3.3321%
2	Preferred Equity	21,436,300	-	-	21,436,300	0.4304%	4.5529%	0.0196%
3	Common Equity	2,409,010,951	53,337,641	222,997,561	2,685,346,153	48.3692%	10.6000%	5.1271%
4	Post 1970 ITC	54,833,327	(2,157,558)	-	52,675,769	1.1010%	8.6809%	0.0956%
5	Total Capitalization	$ 4,980,463,078	$ 51,180,083	$ 222,997,561	$ 5,254,640,722	100.0000%		8.5744%

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

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Capital Structure
Test Year Ended March 31, 2010

Line No.	Description Col. 1	Total Company Col. 2	June 30, 2011 Adjustments Col. 3	Pro Forma Adjustments Col. 4	Pro Forma Total Company Col. 5	Capitalization Ratios Col. 6	Cost of Capital Col. 7	Weighted Costs Col. 8
1	Long-term Debt (1)	$ 2,495,347,500	$ -	$ -	$ 2,495,347,500	51.5026%	6.6582%	3.4291%
2	Preferred Equity	21,436,300	-	-	21,436,300	0.4424%	4.5529%	0.0201%
3	Common Equity	2,270,774,731	-	-	2,270,774,731	46.8675%	10.4000%	4.8742%
4	Post 1970 ITC	57,534,194	-	-	57,534,194	1.1875%	8.4235%	0.1000%
5	Total Capitalization	$ 4,845,092,725	$ -	$ -	$ 4,845,092,725	100.0000%		8.4235%

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

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Pro Forma Cost of Debt
Test Year Ended June 30, 2011

Line No.	Description Col. 1	Date of Offering Col. 2	Date of Maturity Col. 3	Interest Rate Col. 4	Principal Amount of Issue Col. 5	Net Proceeds (b) Col. 6	Yield to Maturity Col. 7	Outstanding Debt Capital (d) Col. 8	Cost of Debt Col. 9	Weighted Cost of Debt Col. 10	Net Premium, Discount & Expense Col. 11
1	WR 6.10% Series due 2047	05/16/2007	05/15/2047	6.1000%	$ 150,000,000	$ 142,106,922	6.4687%	$ 150,000,000	$ 9,703,037		$ 7,893,078
2	KGE 6.53% Series due 2037	10/15/2007	12/15/2037	6.5300%	175,000,000	173,937,727	6.5756%	175,000,000	11,507,337		1,062,273
3	KGE 5.30% Series due 2031	06/10/2004	06/01/2031	5.3000%	108,600,000	101,882,902	5.7541%	108,600,000	6,248,955		6,717,098
4	KGE 5.30% Series due 2031	06/10/2004	06/01/2031	5.3000%	18,900,000	17,678,933	5.7754%	18,900,000	1,091,542		1,221,067
5	KGE 4.85% Series due 2031	06/10/2006	06/01/2031	4.8500%	50,000,000	45,688,762	5.4882%	50,000,000	2,744,110		4,311,238
6	KGE 5.60% Series due 2031	08/26/2008	06/01/2031	5.6000%	50,000,000	45,827,198	6.2939%	50,000,000	3,146,930		4,172,802
7	KGE 5.00% Series due 2031	10/15/2009	06/01/2031	5.0000%	50,000,000	44,789,494	5.8552%	50,000,000	2,927,620		5,210,506
8	KGE 6.0% series due 2031	10/10/2008	06/01/2031	6.0000%	50,000,000	44,591,337	6.9546%	50,000,000	3,477,308		5,408,663
9	WR 5.0% Series due 2033	06/01/2004	02/01/2033	5.0000%	58,340,000	50,666,524	5.9623%	57,425,000	3,423,865		7,673,476
10	WR 6.00% Series due 2014	06/17/2004	07/01/2014	6.0000%	250,000,000	233,038,164	6.9495%	250,000,000	17,373,820		16,961,836
11	KGE 5.10% Series due 2023	03/01/1994	03/01/2023	5.1000%	13,982,500	13,297,590	5.4376%	13,317,500	724,150		684,910
12	WR MATES Series due 2032 (a)	04/28/1994	04/15/2032	0.3308%	45,000,000	43,694,021	0.4135%	45,000,000	186,068		1,305,979
13	WR MATES Series due 2032 (a)	04/28/1994	04/15/2032	0.4645%	30,500,000	29,576,046	0.5531%	30,500,000	168,690		923,954
14	KGE MATES Series due 2027(a)	04/28/1994	04/15/2027	0.4050%	21,940,000	20,763,492	0.5841%	21,940,000	128,153		1,176,508
15	KGE MATES Series due 2032(a)	04/28/1994	04/15/2032	0.4128%	14,500,000	14,015,257	0.5097%	14,500,000	73,910		484,743
16	KGE MATES Series due 2032(a)	04/28/1994	04/15/2032	0.4298%	10,000,000	9,647,351	0.5325%	10,000,000	53,247		352,649
17	WR 5.15% Series due 2017	01/18/2005	01/01/2017	5.1500%	125,000,000	106,085,018	7.0432%	125,000,000	8,803,987		18,914,982
18	WR 5.95% Series due 2035	01/18/2005	01/01/2035	5.9500%	125,000,000	104,978,768	7.2694%	125,000,000	9,086,810		20,021,232
19	WR 5.10% Series, due 2020	06/30/2005	07/15/2020	5.1000%	250,000,000	231,117,562	5.8622%	250,000,000	14,655,606		18,882,438
20	WR 5.875% Series, due 2036	06/30/2005	07/15/2036	5.8750%	150,000,000	137,292,242	6.5140%	150,000,000	9,770,975		12,707,758
21	KGE 6.15% Series due 2023	05/15/2008	05/15/2023	6.1500%	50,000,000	49,549,841	6.2433%	50,000,000	3,121,659		450,159
22	KGE 6.64% Series due 2038	05/15/2008	05/15/2038	6.6400%	100,000,000	100,175,656	6.6264%	100,000,000	6,626,442		(175,656)
23	WR 8.625% Series due 2018	11/25/2008	12/01/2018	8.6250%	300,000,000	294,968,987	8.8808%	300,000,000	26,642,378		5,031,013
24	KGE 6.70% Series due 2019	06/11/2009	06/15/2019	6.7000%	300,000,000	296,143,443	6.8796%	300,000,000	20,638,823		3,856,557
25	Miscellaneous loss on reacquired debt								149,956 (c)		
26	Put/call option settlement								3,475,639 (e)		
27					$ 2,496,762,500	$ 2,351,513,239		$ 2,495,182,500	$ 165,951,018		$ 145,249,261
28	Weighted Average Cost of Debt Capital:									6.6509%	

Notes:
(a) Variable rate security, interest rates are based on rates as of date in heading plus weighted basis points for broker fees.
(b) Includes adjustments for losses on reacquired debt (call premium and unamortized debt expenses) associated with replaced issues.
(c) Annualized cost for loss on reacquired debt for issues not specifically refinanced.
(d) Represents debt balances on a consolidated basis.
(e) Cost of option settlement of $65.8MM less gains on bonds of $13.7MM, and amortized over 15 years (the remaining life of the original bonds if they had been remarketed).

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Pro Forma Cost of Debt
Test Year Ended March 31, 2011

Line No.	Description Col. 1	Date of Offering Col. 2	Date of Maturity Col. 3	Interest Rate Col. 4	Principal Amount of Issue Col. 5	Net Proceeds (b) Col. 6	Yield to Maturity Col. 7	Outstanding Debt Capital (d) Col. 8	Cost of Debt Col. 9	Weighted Cost of Debt Col. 10	Net Premium, Discount & Expense Col. 11
1	WR 6.10% Series due 2047	05/16/2007	05/15/2047	6.1000%	$ 150,000,000	$ 142,106,922	6.4687%	$ 150,000,000	$ 9,703,037		$ 7,893,078
2	KGE 6.53% Series due 2037	10/15/2007	12/15/2037	6.5300%	175,000,000	173,937,727	6.5756%	175,000,000	11,507,337		1,062,273
3	KGE 5.30% Series due 2031	06/10/2004	06/01/2031	5.3000%	108,600,000	101,882,902	5.7541%	108,600,000	6,248,955		6,717,098
4	KGE 5.30% Series due 2031	06/10/2004	06/01/2031	5.3000%	18,900,000	17,678,933	5.7754%	18,900,000	1,091,542		1,221,067
5	KGE 4.85% Series due 2031	06/10/2006	06/01/2031	4.8500%	50,000,000	45,688,762	5.4882%	50,000,000	2,744,110		4,311,238
6	KGE 5.60% Series due 2031	08/26/2008	06/01/2031	5.6000%	50,000,000	45,827,198	6.2939%	50,000,000	3,146,930		4,172,802
7	KGE 5.00% Series due 2031	10/15/2009	06/01/2031	5.0000%	50,000,000	44,789,494	5.8552%	50,000,000	2,927,620		5,210,506
8	KGE 6.0% series due 2031	10/10/2008	06/01/2031	6.0000%	50,000,000	44,591,337	6.9546%	50,000,000	3,477,308		5,408,663
9	WR 5.0% Series due 2033	06/01/2004	02/01/2033	5.0000%	58,340,000	50,666,524	5.9623%	57,425,000	3,423,865		7,673,476
10	WR 6.00% Series due 2014	06/17/2004	07/01/2014	6.0000%	250,000,000	233,038,164	6.9495%	250,000,000	17,373,820		16,961,836
11	KGE 5.10% Series due 2023	03/01/1994	03/01/2023	5.1000%	13,982,500	13,297,590	5.4376%	13,317,500	724,150		684,910
12	WR MATES Series due 2032 (a)	04/28/1994	04/15/2032	0.6108%	45,000,000	43,694,021	0.6980%	45,000,000	314,080		1,305,979
13	WR MATES Series due 2032 (a)	04/28/1994	04/15/2032	0.6245%	30,500,000	29,576,046	0.7158%	30,500,000	218,312		923,954
14	KGE MATES Series due 2027(a)	04/28/1994	04/15/2027	0.6250%	21,940,000	20,763,492	0.8107%	21,940,000	177,876		1,176,508
15	KGE MATES Series due 2032(a)	04/28/1994	04/15/2032	0.6328%	14,500,000	14,015,257	0.7338%	14,500,000	106,402		484,743
16	KGE MATES Series due 2032(a)	04/28/1994	04/15/2032	0.6498%	10,000,000	9,647,351	0.7568%	10,000,000	75,679		352,649
17	WR 5.15% Series due 2017	01/18/2005	01/01/2017	5.1500%	125,000,000	106,085,018	7.0432%	125,000,000	8,803,987		18,914,982
18	WR 5.95% Series due 2035	01/18/2005	01/01/2035	5.9500%	125,000,000	104,978,768	7.2694%	125,000,000	9,086,810		20,021,232
19	WR 5.10% Series, due 2020	06/30/2005	07/15/2020	5.1000%	250,000,000	231,117,562	5.8622%	250,000,000	14,655,606		18,882,438
20	WR 5.875% Series, due 2036	06/30/2005	07/15/2036	5.8750%	150,000,000	137,292,242	6.5140%	150,000,000	9,770,975		12,707,758
21	KGE 6.15% Series due 2023	05/15/2008	05/15/2023	6.1500%	50,000,000	49,549,841	6.2433%	50,000,000	3,121,659		450,159
22	KGE 6.64% Series due 2038	05/15/2008	05/15/2038	6.6400%	100,000,000	100,175,656	6.6264%	100,000,000	6,626,442		(175,656)
23	WR 8.625% Series due 2018	11/25/2008	12/01/2018	8.6250%	300,000,000	294,968,987	8.8808%	300,000,000	26,642,378		5,031,013
24	KGE 6.70% Series due 2019	06/11/2009	06/15/2019	6.7000%	300,000,000	296,143,443	6.8796%	300,000,000	20,638,823		3,856,557
25	Miscellaneous loss on reacquired debt								149,956 (c)		
26	Put/call option settlement								3,475,639 (e)		
27					$ 2,496,762,500	$ 2,351,513,239		$ 2,495,182,500	$ 166,233,300		$ 145,249,261
28	Weighted Average Cost of Debt Capital:									6.6622%	

Notes:
(a) Variable rate security, interest rates are based on rates as of date in heading plus weighted basis points for broker fees.
(b) Includes adjustments for losses on reacquired debt (call premium and unamortized debt expenses) associated with replaced issues.
(c) Annualized cost for loss on reacquired debt for issues not specifically refinanced.
(d) Represents debt balances on a consolidated basis.
(e) Cost of option settlement of $65.8MM less gains on bonds of $13.7MM, and amortized over 15 years (the remaining life of the original bonds if they had been remarketed).

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Pro Forma Cost of Debt
Test Year Ended March 31, 2010

Line No.	Description Col. 1	Date of Offering Col. 2	Date of Maturity Col. 3	Interest Rate Col. 4	Principal Amount of Issue Col. 5	Net Proceeds (b) Col. 6	Yield to Maturity Col. 7	Outstanding Debt Capital (d) Col. 8	Cost of Debt Col. 9	Weighted Cost of Debt Col. 10	Net Premium, Discount & Expense Col. 11
1	WR 6.10% Series due 2047	05/16/2007	05/15/2047	6.1000%	$ 150,000,000	$ 142,106,922	6.4687%	$ 150,000,000	$ 9,703,037		$ 7,893,078
2	KGE 6.53% Series due 2037	10/15/2007	12/15/2037	6.5300%	175,000,000	174,001,262	6.5728%	175,000,000	11,502,447		998,738
3	KGE 5.30% Series due 2031	06/10/2004	06/01/2031	5.3000%	108,600,000	101,882,902	5.7541%	108,600,000	6,248,955		6,717,098
4	KGE 5.30% Series due 2031	06/10/2004	06/01/2031	5.3000%	18,900,000	17,678,933	5.7754%	18,900,000	1,091,542		1,221,067
5	KGE 4.85% Series due 2031	06/10/2006	06/01/2031	4.8500%	50,000,000	45,688,762	5.4882%	50,000,000	2,744,110		4,311,238
6	KGE 5.60% Series due 2031	08/26/2008	06/01/2031	5.6000%	50,000,000	45,827,198	6.2939%	50,000,000	3,146,930		4,172,802
7	KGE 5.00% Series due 2031	10/15/2009	06/01/2031	5.0000%	50,000,000	44,754,495	5.8614%	50,000,000	2,930,724		5,245,505
8	KGE 6.0% series due 2031	10/10/2008	06/01/2031	6.0000%	50,000,000	44,591,337	6.9546%	50,000,000	3,477,308		5,408,663
9	WR 5.0% Series due 2033	06/01/2004	02/01/2033	5.0000%	58,340,000	50,666,524	5.9623%	57,565,000	3,432,213		7,673,476
10	KGE 6.00% Series due 2014	06/17/2004	07/01/2014	6.0000%	250,000,000	233,038,164	6.9495%	250,000,000	17,373,820		16,961,836
11	KGE 5.10% Series due 2023	03/01/1994	03/01/2023	5.1000%	13,982,500	13,297,590	5.4376%	13,342,500	725,510		684,910
12	WR MATES Series due 2032 (a)	04/28/1994	04/15/2032	0.6905%	45,000,000	43,694,021	0.7789%	45,000,000	350,515		1,305,979
13	WR MATES Series due 2032 (a)	04/28/1994	04/15/2032	0.5045%	30,500,000	29,576,046	0.5938%	30,500,000	181,094		923,954
14	KGE MATES Series due 2027(a)	04/28/1994	04/15/2027	0.4450%	21,940,000	20,763,492	0.6253%	21,940,000	137,191		1,176,508
15	KGE MATES Series due 2032(a)	04/28/1994	04/15/2032	0.4528%	14,500,000	14,015,257	0.5505%	14,500,000	79,816		484,743
16	KGE MATES Series due 2032(a)	04/28/1994	04/15/2032	0.4698%	10,000,000	9,647,351	0.5732%	10,000,000	57,325		352,649
17	WR 5.15% Series due 2017	01/18/2005	01/01/2017	5.1500%	125,000,000	106,085,018	7.0432%	125,000,000	8,803,987		18,914,982
18	WR 5.95% Series due 2035	01/18/2005	01/01/2035	5.9500%	125,000,000	104,978,768	7.2694%	125,000,000	9,086,810		20,021,232
19	WR 5.10% Series, due 2020	06/30/2005	07/15/2020	5.1000%	250,000,000	231,171,303	5.8600%	250,000,000	14,649,898		18,828,697
20	WR 5.875% Series, due 2036	06/30/2005	07/15/2036	5.8750%	150,000,000	137,345,982	6.5111%	150,000,000	9,766,627		12,654,018
21	KGE 6.15% Series due 2023	05/15/2008	05/15/2023	6.1500%	50,000,000	49,549,841	6.2433%	50,000,000	3,121,659		450,159
22	KGE 6.64% Series due 2038	05/15/2008	05/15/2038	6.6400%	100,000,000	100,175,656	6.6264%	100,000,000	6,626,442		(175,656)
23	WR 8.625% Series due 2018	11/25/2008	12/01/2018	8.6250%	300,000,000	294,968,987	8.8808%	300,000,000	26,642,378		5,031,013
24	KGE 6.70% Series due 2019	06/11/2009	06/15/2019	6.7000%	300,000,000	296,143,443	6.8796%	300,000,000	20,638,823		3,856,557
25	Miscellaneous loss on reacquired debt								149,956 (c)		
26	Put/call option settlement								3,475,639 (e)		
27	IBM Loan due 2011	12/31/2007	01/01/2011	4.3600%	3,880,180	3,880,180	4.3600%	-	-		
28					$ 2,500,642,680	$ 2,355,529,436		$ 2,495,347,500	$ 166,144,757		$ 145,113,244
29	Weighted Average Cost of Debt Capital:									6.6582%	

Notes:
(a) Variable rate security, interest rates are based on rates as of date in heading plus weighted basis points for broker fees.
(b) Includes adjustments for losses on reacquired debt (call premium and unamortized debt expenses) associated with replaced issues.
(c) Annualized cost for loss on reacquired debt for issues not specifically refinanced.
(d) Represents debt balances on a consolidated basis.
(e) Cost of option settlement of $65.8MM less gains on bonds of $13.7MM, and amortized over 15 years (the remaining life of the original bonds if they had been remarketed).

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Pro Forma Cost of Preferred Equity
Test Year Ended June 30, 2011

Line No.	Description	Original Issue	Outstanding	Premium	Expense	Net Proceeds	Net Proceeds Per $100 Unit	Annualized Cost	Cost to Company
	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	Col. 9
	Preferred Stock								
1	4 1/2% Series $100 par	$ 13,857,600	$ 12,161,300	$ 415,728	$ 379,222	$ 12,197,806	$ 100	$ 547,259	4.4865%
2	4 1/4% Series $100 par	6,000,000	5,497,000	0	47,055	5,449,945	99	233,623	4.2867%
3	5 % Series $100 par	5,000,000	3,778,000	0	125,657	3,652,343	97	188,900	5.1720%
4	Total	$ 24,857,600	$ 21,436,300	$ 415,728	$ 551,934	$ 21,300,094	$ 99	$ 969,781	
5	Actual embedded cost of preferred equity								**4.5529%**

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Cost of Preferred Equity
Test Year Ended March 31, 2011

Line No.	Description	Original Issue	Outstanding	Premium	Expense	Net Proceeds	Net Proceeds Per $100 Unit	Annualized Cost	Cost to Company
	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	Col. 9
	Preferred Stock								
1	4 1/2% Series $100 par	$ 13,857,600	$ 12,161,300	$ 415,728	$ 379,222	$ 12,197,806	$ 100	$ 547,259	4.4865%
2	4 1/4% Series $100 par	6,000,000	5,497,000	0	47,055	5,449,945	99	233,623	4.2867%
3	5 % Series $100 par	5,000,000	3,778,000	0	125,657	3,652,343	97	188,900	5.1720%
4	Total	$ 24,857,600	$ 21,436,300	$ 415,728	$ 551,934	$ 21,300,094	$ 99	$ 969,781	
5	Actual embedded cost of preferred equity								**4.5529%**

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Cost of Preferred Equity
Test Year Ended March 31, 2010

Line No.	Description	Original Issue	Outstanding	Premium	Expense	Net Proceeds	Net Proceeds Per $100 Unit	Annualized Cost	Cost to Company
	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	Col. 9
	Preferred Stock								
1	4 1/2% Series $100 par	$ 13,857,600	$ 12,161,300	$ 415,728	$ 379,222	$ 12,197,806	$ 100	$ 547,259	4.4865%
2	4 1/4% Series $100 par	6,000,000	5,497,000	0	47,055	5,449,945	99	233,623	4.2867%
3	5 % Series $100 par	5,000,000	3,778,000	0	125,657	3,652,343	97	188,900	5.1720%
4	Total	$ 24,857,600	$ 21,436,300	$ 415,728	$ 551,934	$ 21,300,094	$ 99	$ 969,781	
5	Actual embedded cost of preferred equity								**4.5529%**

Westar Energy, Inc.
Historical Interest Coverage - FMB's
12 Months Ending

Line No.	Description	12/31/2007	12/31/2008	12/31/2009	3/31/2010	3/31/2011
	Revenues					
1	Operating	997,148,130	1,054,675,125	1,070,490,601	1,092,833,393	1,211,095,725
2	Total non-operating (<15% of line 9)	34,871,755	30,372,161	17,126,382	16,670,900	20,979,535
3	Total revenues	1,032,019,885	1,085,047,286	1,087,616,983	1,109,504,292	1,232,075,260
	Expenses					
4	Operating	842,073,520	873,308,889	888,430,118	902,740,185	990,090,327
5	Miscellaneous deductions	7,716,826	7,034,382	10,284,573	10,345,840	11,853,453
6	Total expenses	849,790,345	880,343,271	898,714,691	913,086,025	1,001,943,780
7	Net revenues	182,229,540	204,704,014	188,902,291	196,418,267	230,131,480
8	Income taxes (included in line 4)	50,248,751	(2,223,013)	32,557,786	48,956,431	70,695,045
9	Net earnings available for interest	232,478,290	202,481,001	221,460,077	245,374,698	300,826,525
10	Annual interest on FMB's outstanding	65,471,660	91,388,825	89,224,275	88,984,125	88,844,040
11	Interest coverage (line 9 / line 10)	3.55	2.22	2.48	2.76	3.39

Kansas Gas and Electric Company
Historical Interest Coverage - FMB's
12 Months Ending

Line No.	Description	12/31/2007	12/31/2008	12/31/2009	3/31/2010	3/31/2011
	Revenues					
1	Operating	702,830,902	764,824,340	783,707,557	802,432,668	853,238,181
2	Total non-operating (<15% of line 9)	7,336,911	25,554,885	5,565,723	3,952,137	7,035,546
3	Total revenues	710,167,813	790,379,225	789,273,280	806,384,804	710,167,813
	Expenses					
4	Operating	623,785,570	686,735,114	679,429,334	690,553,326	743,858,745
5	Miscellaneous deductions	14,077,924	15,769,405	17,339,275	18,101,939	17,823,259
6	Total expenses	637,863,494	702,504,519	696,768,609	708,655,264	637,863,494
7	Net revenues	72,304,319	87,874,707	92,504,671	97,729,540	72,304,319
8	Income taxes (included in line 4)	42,194,619	23,436,950	45,416,998	48,052,032	38,601,548
9	Net earnings available for interest	114,498,938	111,311,657	137,921,669	145,781,572	110,905,866
10	Annual interest on FMB's outstanding	31,284,688	38,540,668	59,824,904	59,679,464	59,761,781
11	Interest coverage (line 9 / line 10)	3.66	2.89	2.31	2.44	1.86
		6.4%	23.0%	4.0%	2.7%	6.3%

SECTION 8

Financial and Operating Data

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Balance Sheet
Balance as of

Line No.	Account Number	Description	December 31, 2007	December 31, 2008	December 31, 2009
		Col. 1	Col. 2	Col. 3	Col. 4
		ASSETS AND OTHER DEBITS			
		Utility Plant			
1	101-106, 114	Utility Plant	$ 7,146,992,662	$ 7,871,861,925	$ 8,732,589,838
2	107	Construction work in progress	630,632,467	733,672,169	214,671,915
3	108, 110, 111, 115	Less: accumulated provision for depreciation	(3,355,187,936)	(3,423,799,409)	(3,563,460,586)
4		**Net utility plant**	**$ 4,422,437,193**	**$ 5,181,734,685**	**$ 5,383,801,167**
5	120.1	Nuclear Fuel	$ 180,254,799	$ 174,328,208	$ 173,521,529
6	120.5	Less: accumulated provision for amortization of nuclear fuel assemblies	(119,688,498)	(110,556,915)	(105,792,632)
7		**Net nuclear fuel**	**$ 60,566,301**	**$ 63,771,293**	**$ 67,728,897**
		Other Property and Investments			
8	121-122	Nonutility property (Less provision for depr. & amort.)	$ 33,737	$ 33,737	$ -
9	123.1	Investment in subsidiary companies	1,673,014,814	1,655,507,637	1,644,958,945
10	123-124	Other investments	19,560,067	18,370,792	17,449,711
11	125-128	Special funds	161,018,810	113,460,551	148,533,311
12		**Total investments**	**$ 1,853,627,428**	**$ 1,787,372,717**	**$ 1,810,941,967**

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Balance Sheet
Balance as of

Line No.	Account Number	Description Col. 1	December 31, 2007 Col. 2	December 31, 2008 Col. 3	December 31, 2009 Col. 4
		Current and Accrued Assets			
1	131	Cash	$ 5,104,232	$ 1,863,502	$ 3,688,557
2	132-134	Special deposits	687,605	61,577	93,218
3	135	Working fund	1,586	485	440
4	136	Temporary cash investments	3,000,423	26,027,467	119,000
	141-144	Notes and accounts receivable (less provision for			
5		uncollectible accounts)	163,286,254	165,207,175	169,384,485
6	145-146	Notes and accounts recv. from assoc. companies	10,652,063	573,550	223,084,919
7	151	Fuel Stock	95,631,476	90,343,693	76,258,923
8	154	Plant materials and operating supplies	95,792,236	112,648,995	116,544,055
9	155	Merchandise	24,259	68,341	68,007
10	158.1 and 158.2	Allowances	71,412	53,330	4,855
11	163	Stores expense undistributed	157,383	275,841	71,222
12	165	Prepayments	31,577,493	33,304,837	11,692,716
13	171	Interest and dividends receivable	0	121,818	78,928
14	173	Accrued Utility revenues	43,667,000	47,743,000	56,591,000
15	174	Miscellaneous current & accrued assets	0	0	308,820
16	175	Derivative instrument assets	77,698,201	142,814,919	30,729,814
17		**Total current and accrued assets**	**$ 527,351,623**	**$ 621,108,530**	**$ 688,718,959**

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Balance Sheet
Balance as of

Line No.	Account Number	Description Col. 1	December 31, 2007 Col. 2	December 31, 2008 Col. 3	December 31, 2009 Col. 4
		ASSETS AND OTHER DEBITS (cont.)			
		Deferred Debits			
1	181	Unamortized debt and expenses	$ 36,255,049	$ 36,385,002	$ 36,976,991
2	182.3	Other regulatory assets	894,557,897	1,117,711,289	967,117,418
3	183	Prelim survey and investigation charges	931,119	1,030,684	942,699
4	184	Clearing accounts	508,582	(988,336)	(2,912,169)
5	186	Miscellaneous deferred debits	141,278,374	149,480,132	214,715,966
6	189	Unamortized loss on reacquired debt	75,297,713	72,235,341	64,983,678
7	190	Accumulated deferred income taxes	261,881,163	341,373,033	425,306,304
8		**Total deferred debits**	**$ 1,410,709,897**	**$ 1,717,227,145**	**$ 1,707,130,887**
9		**Total assets and other debits**	**$ 8,274,692,442**	**$ 9,371,214,370**	**$ 9,658,321,877**

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Balance Sheet
Balance as of

Line No.	Account Number	Description	December 31, 2007	December 31, 2008	December 31, 2009
		Col. 1	Col. 2	Col. 3	Col. 4
		LIABILITIES AND OTHER CREDITS			
		Proprietary Capital			
1	201	Common stock issued	$ 1,542,949,691	$ 1,607,189,466	$ 1,610,993,791
2	204	Preferred stock issued	21,436,300	21,436,300	21,436,300
3	207	Premium on capital stock	775,716,963	1,015,443,486	1,026,027,756
4	208-211	Other paid-in capital	549,824,612	550,001,904	552,852,041
5	214	(Less) Capital stock expense	(15,219,696)	(15,631,925)	(15,647,344)
6	215-216	Retained earnings	908,127,841	957,182,378	1,016,537,211
7	216.1	Unappropriated undistributed subsidiary earnings	(562,911,521)	(580,793,698)	(592,267,390)
8		**Total proprietary capital**	**$ 3,219,924,190**	**$ 3,554,827,911**	**$ 3,619,932,365**
		Long-Term Debt			
9	221	First mortgage bonds	$ 1,746,242,500	$ 2,196,117,500	$ 2,495,662,500
10	224	Other long-term debt	146,902,968	147,772,377	1,406,473
11	226	(Less) Unamortized discount on long-term debt	(2,806,968)	(4,986,454)	(4,989,554)
12		**Total long-term debt**	**$ 1,890,338,500**	**$ 2,338,903,423**	**$ 2,492,079,419**
		Other Noncurrent Liabilities			
13	227	Obligations under capital leases	$ 123,854,257	$ 117,908,654	$ 109,300,378
14	228.1	Accumulated provision for property insurance	1,153,826	251,606	313,728
15	228.2	Accumulated provision for injuries and damages	0	21,000	6,174,562
16	228.3	Accumulated provision for pensions & benefits	253,599,044	494,856,890	396,979,515
17	228.4	Accumulated - misc. op. provisions	2,058,864	2,176,416	861,010
18	230	Asset retirement obligations	0	95,083,267	119,518,670
19		**Total other noncurrent liabilities**	**$ 380,665,991**	**$ 710,297,833**	**$ 633,147,863**

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Balance Sheet
Balance as of

Line No.	Account Number	Description Col. 1	December 31, 2007 Col. 2	December 31, 2008 Col. 3	December 31, 2009 Col. 4
		LIABILITIES AND OTHER CREDITS (cont.)			
		Current and Accrued Liabilities			
1	231	Notes payable	$ 180,000,000	$ 174,900,000	$ 242,760,000
2	232	Accounts payable	258,585,802	176,313,547	89,257,761
3	234	Accounts payable to associated companies	243,681,035	242,048,659	421,965,652
4	235	Customer deposits	20,438,162	21,784,250	22,159,918
5	236	Taxes accrued	10,983,759	20,676,439	14,225,782
6	237	Interest accrued	55,681,181	47,652,543	79,243,894
7	238	Dividends declared	25,179,615	31,650,422	32,960,864
8	241	Tax collections payable	6,051,176	4,510,603	5,979,392
9	242	Miscellaneous current and accrued liabilities	41,453,761	48,163,295	53,566,462
10	243	Obligations under capital leases - current	8,300,254	9,154,927	8,934,802
11	244	Derivative instrument liabilities	50,287,804	106,884,071	39,370,797
12		**Total current and accrued liabilities**	**$ 900,642,549**	**$ 883,738,756**	**$ 1,010,425,324**
		Deferred Credits			
13	252	Customer advances for construction	$ 6,001,375	$ 6,665,375	$ 7,444,990
14	253	Other deferred credits	202,189,546	266,417,693	254,015,442
15	254	Other regulatory liabilities	255,331,854	182,712,262	107,411,172
16	255	Accumulated deferred investment tax credits	122,576,866	59,386,153	127,776,602
17	281-283	Accumulated deferred income taxes	1,208,310,990	1,368,275,597	1,406,088,700
18		**Total deferred credits**	**$ 1,794,410,631**	**$ 1,883,457,080**	**$ 1,902,736,906**
19		**Total liabilities and other credits**	**$ 8,185,981,861**	**$ 9,371,225,003**	**$ 9,658,321,877**

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Condensed Comparative Income Statement
Year Ending

Line No.	Account Number	Description Col. 1	December 31, 2007 Col. 2	December 31, 2008 Col. 3	December 31, 2009 Col. 4
1	400	**Operating Revenues**	$ 1,699,979,031	$ 1,854,198,158	$ 2,043,914,032
		Operating Expenses			
2	401	Operation expenses	$ 958,929,827	$ 1,016,188,589	$ 1,090,688,298
3	402	Maintenance expenses	169,054,440	175,898,027	189,050,540
4	403	Depreciation expenses	159,069,688	214,489,081	227,118,168
5	404-405	Amortization and depletion	3,933,751	6,133,396	7,846,652
6	406	Amort of utility plant acquisition adj.	19,850,076	19,850,074	19,850,076
7	407	Other amortization	1,671,804	1,671,804	1,671,804
8	407.3	Regulatory debts	0	3,533,837	3,409,498
9	407.4	(Less) Regulatory credits	0	(10,132,392)	(13,665,116)
10	408.1	Taxes other than income taxes	88,441,803	82,415,354	86,349,197
11	409.1	Income taxes- federal	24,009,623	20,236,182	15,823,135
12		- other	6,037,406	14,249,471	7,712,800
13	410.1	Provision for deferred income taxes (Dr.)	84,001,659	113,778,010	159,624,967
14	411.1	(Less) Provision for deferred income taxes (Cr.)	(19,611,756)	(67,765,285)	(69,744,563)
15	411.4	Investment tax credit adj. - net	(1,993,562)	(2,523,594)	(2,523,469)
16	411.8	(Less) Gains from disposition of allowances	(7,174,215)	(6,351,730)	(338,079)
17	413.3	Depreciable plant leased to others	0	164,241	165,423
18		**Total utility operating expenses**	**$ 1,486,220,544**	**$ 1,581,835,065**	**$ 1,723,039,331**
19		**Net utility operating income**	**$ 213,758,487**	**$ 272,363,093**	**$ 320,874,701**
		Other Income and Deductions			
20	416	(Less) Costs & expense of merch., job. & contract	$ 201	$ (1,924)	$ (1,175)
21	418.1	Equity in earnings of subsidiary companies	76,305,007	92,026,308	64,482,277
22	419	Interest & dividend income	3,010,609	(2,578,450)	2,468,129
23	419.1	AFUDC	4,345,620	5,031,335	3,103,851
24	421	Misc. nonoperating income	662,530,131	228,457,315	387,489,957
25	421.1	Gain on disposition of property	(51)	(589,994)	5,029,484
26	421.2	Loss on disposition of property	0	11,000	3,640
27	425	Miscellaneous amortization	1,418,517	1,370,044	1,187,899
28	426	Misc. income deductions	655,201,851	243,016,180	396,715,569
29		**Total other income**	**$ 1,402,811,885**	**$ 566,741,814**	**$ 860,479,631**

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Condensed Comparative Income Statement
Year Ending

Line No.	Account Number	Description Col. 1	December 31, 2007 Col. 2	December 31, 2008 Col. 3	December 31, 2009 Col. 4
		Taxes on Other Income and Deductions			
1	409.2	Income taxes - federal	$ (6,032,935)	$ (18,867,486)	$ (23,021,704)
2	409.2	Income taxes - other	(1,348,233)	(4,088,916)	(4,988,951)
3	410.2	Provision for deferred taxes	(2,585,142)	1,167,804	1,274,455
4	411.2	(Less) Provision for deferred taxes (Cr.)	(8,478,005)	(9,402,954)	(2,579,462)
5	411.5	ITC	(123,904)	(180,029)	(180,028)
6		**Total taxes on other income & deductions**	**$ (18,568,219)**	**$ (31,371,581)**	**$ (29,495,690)**
7		**Total other income and deductions**	**$ 1,421,380,104**	**$ 598,113,395**	**$ 889,975,321**
8		**Income before interest charges**	**$ 1,635,138,591**	**$ 870,476,488**	**$ 1,210,850,022**
		Interest Charges			
9	427	Interest on long-term debt	$ 91,667,823	$ 144,491,461	$ 148,429,022
10	428	Amortization of debt discount and expense	2,323,297	3,115,695	3,277,822
11	428.1	Amortization of loss on reacquired debt	5,504,512	5,566,805	5,516,367
12	431	Other interest expense	12,059,486	2,564,143	3,220,545
13	432	(Less) Allowance for borrowed funds used during construction (Cr.)	$ (13,090,184)	$ (4,846,643)	$ (4,294,942)
14		**Net Interest Charges**	**$ 98,464,934**	**$ 150,891,461**	**$ 156,148,814**
15		**Net Income**	**$ 1,536,673,657**	**$ 719,585,027**	**$ 1,054,701,208**

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Statement of Retained Earnings
Year Ending

Line No.	Account Number	Description Col. 1	December 31, 2007 Col. 2	December 31, 2008 Col. 3	December 31, 2009 Col. 4
		RETAINED EARNINGS			
1	215-216	Retained earnings, beginning balance	$ 896,104,927	$ 885,580,138	$ 963,061,776
2		Pension & Post-Retirement Benefit Oblig. Adj	0	(494,443)	0
3		Reissuance of Treasury Stock	0	(3,114)	0
		Adoption of FIN 48	(34,981,539)	0	0
4	439	**TOTAL debits to retained earnings**	$ (34,981,539)	$ (497,557)	$ -
		Additions			
5	433 less 418.1	Balance Transferred from Income	$ 147,127,914	$ 173,627,136	$ 138,928,512
		Dividends declared:			
6	437	Preferred stock			
7		4.25% Series Preferred	$ (233,623)	$ (233,623)	$ (233,623)
8		4.50% Series Preferred	(547,270)	(547,270)	(547,269)
9		5% Series Preferred	(188,900)	(188,900)	(188,900)
10		**TOTAL dividends declared-preferred stock**	$ **(969,793)**	$ **(969,793)**	$ **(969,792)**
11	438	Dividends declared:			
12		[1] Common Stock	$ (99,153,668)	$ (123,105,249)	$ (132,103,887)
13		Dividend to parent company	(115,000,000)	(75,000,000)	(50,000,000)
14		**TOTAL dividends declared-common stock**	$ **(214,153,668)**	$ **(198,105,249)**	$ **(182,103,887)**
15		Transfers from Acct 216.1, Unapprop. Undistri. Subsidiary Earnings	$ 115,000,000	$ 75,000,000	$ 103,500,000
16	215-216	**Retained earnings, ending balance**	**$ 908,127,841**	**$ 934,634,675**	**$ 1,022,416,609**

[1] Dividend Declared-Common Stock
2007 - $0.23, $0.27 and $0.25
2008 - $1.16 and $1.08, respectively
2009 - $1.20 and $1.16, respectively

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Operating Revenues by Primary Account
12 Months Ending

Line No.	Account Number	Description	December 31, 2007	December 31, 2008	December 31, 2009
		Col. 1	Col. 2	Col. 3	Col. 4
		OPERATING REVENUE			
		Electric Service Revenue			
1	440	Residential Sales	$ 491,162,763	$ 516,925,505	$ 576,896,355
2	442	Commercial and Industrial Sales	0		
3	442.1	Commercial	448,368,201	485,015,837	529,847,452
4	442.2	Industrial	264,816,457	291,966,821	291,753,882
5	444	Public Street and Highway Lighting	9,856,511	10,233,392	11,521,089
6		**Total Sales to Ultimate Customers**	**$ 1,214,203,932**	**$ 1,304,141,555**	**$ 1,410,018,778**
7	447	Sales for Resale	$ 387,204,734	$ 405,350,874	$ 316,713,668
8	449.1	(Less) Provision for Rate Refunds	(27,989,503)	(16,324,933)	(30,037,992)
9		**Total Electric Service Revenue**	**$ 1,573,419,163**	**$ 1,693,167,496**	**$ 1,696,694,454**
		Other Operating Revenue			
10	412	Electric Plant Leased to Others	$ 1,950,048	$ 1,952,356	$ 1,901,632
11	450	Forfeited Discounts	2,360,858	2,656,485	2,775,258
12	451	Miscellaneous Service Revenues	4,592,020	4,930,184	4,759,438
13	454	Rent from Electric Property	7,084,940	6,806,673	6,280,977
14	456	Other Electric Revenues	110,572,002	58,394,147	74,852,093
15	456.1	Revenues from Trans. of Electricity of others	0	51,557,630	66,934,306
16		**Total Other Operating Revenue**	**$ 126,559,868**	**$ 126,297,475**	**$ 157,503,704**
17		**Total Electric Operating Revenue**	**$ 1,699,979,031**	**$ 1,819,464,971**	**$ 1,854,198,158**

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Operating Expenses by Primary Account
12 Months Ending

Line No.	Account Number	Description	December 31, 2007	December 31, 2008	December 31, 2009
		Col. 1	Col. 2	Col. 3	Col. 4
		POWER PRODUCTION EXPENSES			
		Steam Power Generation			
		Operation			
1	500	Operation, Supervision & Engineering	$ 5,774,326	$ 6,554,255	$ 6,494,905
2	501	Fuel	369,478,210	466,924,360	417,229,164
3	502	Steam Expenses	16,151,620	16,683,478	19,141,325
4	505	Electric Expenses	5,541,882	6,374,770	6,458,455
5	506	Miscellaneous Steam Power Expenses	6,970,441	7,798,231	10,904,838
6	507	Rents	25,860,632	27,925,088	27,932,258
7	509	Allowances	(795,916)	(787,452)	69,575
8		**Total Operation**	**$ 428,981,195**	**$ 531,472,730**	**$ 488,230,520**
		Maintenance			
9	510	Maintenance, Supervision & Engineering	$ 7,182,365	$ 8,564,084	$ 9,119,370
10	511	Maintenance of Structures	4,549,790	4,434,248	4,723,294
11	512	Maintenance of Boiler Plant	41,067,274	38,154,132	36,179,341
12	513	Maintenance of Electric Plant	9,909,997	12,173,334	10,835,003
13	514	Maintenance of Miscellaneous Steam Plant	7,324,249	6,325,902	5,805,372
14		**Total Maintenance**	**$ 70,033,675**	**$ 69,651,700**	**$ 66,662,380**
15		**Total Power Production Exps - Steam Power**	**$ 499,014,870**	**$ 601,124,430**	**$ 554,892,900**

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Operating Expenses by Primary Account
12 Months Ending

Line No.	Account Number	Description	December 31, 2007	December 31, 2008	December 31, 2009
		Col. 1	Col. 2	Col. 3	Col. 4
		Nuclear Power Generation			
		Operation			
1	517	Operation, Supervision & Engineering	$ 5,517,474	$ 6,118,499	$ 5,946,953
2	518	Fuel	21,735,096	18,259,246	20,054,164
3	519	Coolants and Water	1,993,504	1,936,086	2,375,669
4	520	Steam Expenses	9,337,144	10,753,791	11,543,881
5	523	Electric Expenses	716,978	801,930	907,360
6	524	Miscellaneous Nuclear Power Expenses	20,405,713	20,556,588	22,245,328
7		**Total Operation**	**$ 59,705,909**	**$ 58,426,140**	**$ 63,073,355**
		Maintenance			
8	528	Maintenance, Supervision & Engineering	$ 4,936,937	$ 4,924,557	$ 4,682,899
9	529	Maintenance of Structures	1,847,533	1,933,381	2,059,526
10	530	Maintenance of Reaction Plant Equipment	6,931,312	8,989,795	8,332,614
11	531	Maintenance of Electric Plant	3,196,878	3,315,289	4,005,888
12	532	Maintenance of Miscellaneous Nuclear Plant	2,139,966	2,016,216	2,389,367
13		**Total Maintenance**	**$ 19,052,626**	**$ 21,179,238**	**$ 21,470,294**
14		**Total Power Production Exps - Nuclear Power**	**$ 78,758,535**	**$ 79,605,378**	**$ 84,543,649**

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Operating Expenses by Primary Account
12 Months Ending

Line No.	Account Number	Description Col. 1	December 31, 2007 Col. 2	December 31, 2008 Col. 3	December 31, 2009 Col. 4
		Other Power Generation			
		Operation			
1	546	Operation Supervision & Engineering	$ 148,917	$ 145,373	$ 294,658
2	547	Fuel	18,933,487	25,385,072	30,476,841
3	548	Generation Expenses	5,870	171,418	535,528
4	549	Miscellaneous Other Power Generation	1,424,823	1,713,239	2,113,229
5	550	Rents	0	0	444,455
6		**Total Operation**	**$ 20,513,097**	**$ 27,415,102**	**$ 33,864,711**
		Maintenance			
7	551	Maintenance, Supervision & Engineering	$ 151,126	$ 218,579	$ 290,095
8	553	Maintenance of Generating and Electric Plant	933,477	620,868	3,729,246
9	554	Maintenance of Misc. Other Power Generation Plant	859,510	1,866,704	1,339,200
10		**Total Maintenance**	**$ 1,944,113**	**$ 2,706,151**	**$ 5,358,541**
11		**Total Power Production Exps - Other Power**	**$ 22,457,210**	**$ 30,121,253**	**$ 39,223,252**
		Other Power Supply Expenses			
12	555	Purchased Power	$ 145,951,317	$ 201,464,464	$ 90,026,887
13	556	System Control and Load Dispatching	2,105,630	2,640,575	2,035,173
14	557	Other Expenses	945,344	954,414	1,531,072
15		**Total Other Power Supply Expenses**	**$ 149,002,291**	**$ 205,059,453**	**$ 93,593,132**
16		**Total Power Production Expenses**	**$ 749,232,906**	**$ 915,910,514**	**$ 772,252,933**

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Operating Expenses by Primary Account
12 Months Ending

Line No.	Account Number	Description	December 31, 2007	December 31, 2008	December 31, 2009
		Col. 1	Col. 2	Col. 3	Col. 4
		Transmission Expenses			
		Operation			
1	560	Operation, Supervision & Engineering	$ 814,449	$ 816,654	$ 843,214
2	561	Load Dispatching	1,197,890	1,954,407	1,728,764
3	562	Station Expenses	425,650	436,481	446,554
4	563	Overhead Line Expenses	392,536	506,122	495,430
5	564	Underground Line Expenses	283,040	358,635	364,937
6	565	Transmission of Electricity by Others	18,916,118	6,212,293	5,558,918
7	566	Miscellaneous Transmission Expenses	84,673,475	81,064,183	107,989,591
8	567	Rents	10,106	10,050	10,050
9		**Total Operation**	**$ 106,713,264**	**$ 91,358,825**	**$ 117,437,458**
		Maintenance			
10	568	Maintenance, Supervision & Engineering	$ 730,078	$ 779,162	$ 955,525
11	569	Maintenance of Structures	463,640	119,114	157,439
12	570	Maintenance of Station Equipment	3,550,420	3,711,922	3,287,799
13	571	Maintenance of Overhead Lines	8,316,635	8,578,883	9,887,262
14	572	Maintenance of Underground Lines	323,831	359,706	364,027
15	573	Maintenance of Miscellaneous Transmission Plant	21,451	33,381	11,558
16		**Total Maintenance**	**$ 13,406,055**	**$ 13,582,168**	**$ 14,663,610**
17		**Total Transmission Expenses**	**$ 120,119,319**	**$ 104,940,993**	**$ 132,101,068**

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Operating Expenses by Primary Account
12 Months Ending

Line No.	Account Number	Description	December 31, 2007	December 31, 2008	December 31, 2009
		Col. 1	Col. 2	Col. 3	Col. 4
		Distribution Expenses			
		Operation			
1	580	Operation, Supervision & Engineering	$ 3,483,307	$ 3,727,280	$ 3,608,022
2	581	Load Dispatching	2,426,581	2,690,994	2,846,829
3	582	Station Expenses	1,230,899	1,625,616	1,126,083
4	583	Overhead Line Expenses	4,779,447	5,504,841	5,168,717
5	584	Underground Line Expenses	5,518,236	5,179,290	4,915,857
6	585	Street Lighting and Signal System Expenses	683,247	799,983	838,656
7	586	Meter Expenses	6,541,678	5,675,093	7,521,407
8	587	Customer Installations Expenses	307,602	(140,476)	630,210
9	588	Miscellaneous Distribution Expenses	3,811,675	4,905,862	3,297,654
10	589	Rents	338,470	330,080	350,568
11		**Total Operation**	**$ 29,121,142**	**$ 30,298,563**	**$ 30,304,003**
		Maintenance			
12	590	Maintenance, Supervision & Engineering	$ 1,522,237	$ 1,589,603	$ 1,352,836
13	591	Maintenance of Structures	133,060	70,118	66,198
14	592	Maintenance of Station Equipment	4,039,673	3,594,574	3,646,156
15	593	Maintenance of Overhead Lines	38,968,471	34,937,327	40,060,763
16	594	Maintenance of Underground Lines	2,924,475	2,874,902	2,913,101
17	595	Maintenance of Line Transformers	1,174,581	920,591	1,202,526
18	596	Maintenance of Street Lighting & Signal Systems	712,880	732,894	1,022,083
19	597	Maintenance of Meters	1,083,676	1,022,153	1,042,703
20	598	Maintenance of Miscellaneous Distribution Plants	1,213,356	2,243,965	2,572,805
21		**Total Maintenance**	**$ 51,772,409**	**$ 47,986,127**	**$ 53,879,171**
22		**Total Distribution Expense**	**$ 80,893,551**	**$ 78,284,690**	**$ 84,183,174**

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Operating Expenses by Primary Account
12 Months Ending

Line No.	Account Number	Description	December 31, 2007	December 31, 2008	December 31, 2009
		Col. 1	Col. 2	Col. 3	Col. 4
		Customer Accounts Expense			
1	901	Supervision	$ 1,699,640	$ 1,828,905	$ 2,136,080
2	902	Meter Reading Expenses	4,676,225	4,834,459	5,193,147
3	903	Customer Records and Collection Expenses	10,834,246	11,288,566	11,641,743
4	904	Uncollectible Accounts	3,400,790	4,838,012	5,962,684
5	905	Miscellaneous Customer Accounts Expenses	50,729	47,025	14,810
6		**Total Customer Accounts Expense**	**$ 20,661,630**	**$ 22,836,967**	**$ 24,948,464**
		Customer Service and Information Expense			
7	907	Supervision	$ 242,640	$ 820,274	$ 774,051
8	908	Customer Assistance Expenses	1,411,981	3,453,115	2,558,789
9	909	Informational and Instructional Expenses	47,212	274,235	253,504
10	910	Misc. Customer Service & Informational Expenses	3,571	4,696	5,135
11		**Total Cust. Service and Informational Exps**	**$ 1,705,404**	**$ 4,552,320**	**$ 3,591,479**
		Sales Expense			
12	912	Demonstrating and Selling Expenses	$ 15,775	$ 5,915	$ 1,575
13	916	Miscellaneous Sales Expenses	$ 904	$ -	$ -
14		**Total Sales Expense**	**$ 16,679**	**$ 5,915**	**$ 1,575**

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Operating Expenses by Primary Account
12 Months Ending

Line No.	Account Number	Description Col. 1	December 31, 2007 Col. 2	December 31, 2008 Col. 3	December 31, 2009 Col. 4
		Administrative and General Expenses			
		Operation			
1	920	Administrative and General Salaries	$ 41,859,973	$ 45,599,707	$ 46,808,263
2	921	Office Supplies and Expenses	12,831,196	13,475,841	12,655,188
3	922	(Less) Administratve Expense Transferred (Cr.)	(1,809,807)	(1,518,887)	(1,850,403)
4	923	Outside Services Employed	10,146,112	10,168,017	9,641,833
5	924	Property Insurance	4,961,410	4,717,370	8,582,100
6	925	Injuries and Damages	8,233,035	7,638,893	7,224,570
7	926	Employee Pensions and Benefits	56,877,328	51,801,848	65,551,031
8	928	Regulatory Commission Expenses	2,462,779	4,795,708	5,736,878
9	930	Miscellaneous General Expenses	4,167,859	4,285,848	4,124,088
10	931	Rents	2,779,331	2,696,223	2,670,345
11		**Total Operation**	**$ 142,509,216**	**$ 143,660,568**	**$ 161,143,893**
		Maintenance			
12	935	Maintenance of General Plant	$ 12,845,562	$ 12,793,870	$ 13,864,030
13		**Total Administrative and General Expenses**	**$ 155,354,778**	**$ 156,454,438**	**$ 175,007,923**
14		**Total Electric Operations & Maintenance Exps**	**$ 1,127,984,267**	**$ 1,282,985,837**	**$ 1,192,086,616**

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Sales Usage, Revenues, and Customer Data
12 Months Ended December 31, 2007

Line No.	Description Col. 1	MWH Sales Col. 2	Revenue Col. 3	Average Number of Customers Col.4	KWH Sales per Customer Col. 5	Revenue per KWH Sold (cents) Col. 6
	Residential					
1	RS Residential Service	6,018,944	434,068,802	509,497	11,814	0.0721
2	PM Peak Management	268,544	15,805,368	12,194	22,023	0.0589
3	RSCU Residential Conservation	341,123	28,117,531	64,647	5,277	0.0824
4	RSHA Residential Space Heating Apartments	2,443	153,915	17	143,706	0.0630
5	ST Short Term	618	88,839	378	1,635	0.1438
6	SGS Small General Service	3,290	361,989	945	3,481	0.1100
7	Amortization of Regulatory Liability	N/A	10,634,319	N/A	N/A	N/A
8	**Total Residential**	**6,634,962**	**489,230,763**	**587,678**	**11,290**	**0.0737**
	Commercial					
9	DOR Dedicated Off Peak Rider	280	15,865	6	46,667	0.0567
10	EIS Educational Institutions Service	333,885	20,101,180	604	552,790	0.0602
11	GSS Generation Substitution Service	6,709	332,437	13	516,077	0.0496
12	HLF High Load Factor	795,886	38,012,164	60	13,264,767	0.0478
13	MGS Medium General Service	2,699,611	139,357,202	1,048	2,575,965	0.0516
14	PS Public Schools	204,025	11,780,519	820	248,811	0.0577
15	PSTE Public Schools TE	32,764	1,821,633	72	455,056	0.0556
16	RITODS Religious TOD	12,131	999,327	272	44,599	0.0824
17	SGS Small General Service	3,307,948	212,252,199	75,959	43,549	0.0642
18	ST Short Term	4,637	544,263	1,725	2,688	0.1174
19	TESC Total Elec. School/Church	17,659	1,078,299	87	202,977	0.0611
20	PAL Private Area Lighting	74,674	8,309,435	N/A	N/A	0.1113
21	Amortization of Regulatory Liability	N/A	11,730,678	N/A	N/A	N/A
22	**Total Commercial**	**7,490,209**	**446,335,201**	**80,666**	**92,855**	**0.0596**

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Sales Usage, Revenues, and Customer Data
12 Months Ended December 31, 2007

Line No.	Description Col. 1	MWH Sales Col. 2	Revenue Col. 3	Average Number of Customers Col.4	KWH Sales per Customer Col. 5	Revenue per KWH Sold (cents) Col. 6
	Industrial					
1	DOR Dedicated Off-Peak Rider	47	2,828	1	47,000	0.0602
2	GSS Generation Substitution Service	17,751	829,310	14	1,267,929	0.0467
3	HLF High Load Factor	2,388,914	107,039,619	108	22,119,574	0.0448
4	LTM Large Tire Mfg.	149,220	5,794,679	1	149,220,000	0.0388
5	ICS Interruptible Contract Service	69,729	2,731,409	1	69,729,000	0.0392
6	MGS Medium General Service	1,033,320	54,331,958	318	3,249,434	0.0526
7	RPS Restricted Peak Service	14,231	609,547	8	1,778,875	0.0428
8	SGS Small General Service	273,761	17,820,372	4,254	64,354	0.0651
9	CON Special Contract	1,835,204	68,661,909	9	203,911,556	0.0374
10	ST Short Term	87	6,812	3	29,000	0.0783
11	Amortization of Regulatory Liability	N/A	5,665,014	N/A	N/A	N/A
12	**Total Industrial**	**5,782,264**	**263,493,457**	**4,717**	**1,225,835**	**0.0456**
	Public Street & Highway Lighting					
13	STL Street Lighting	83,863	9,294,617	N/A	N/A	0.1108
14	SSL Special Street Lighting	155	15,461	N/A	N/A	0.0997
15	TS Traffic Signal	636	53,800	N/A	N/A	0.0846
16	MST Municipal Service Traffic	6,075	368,870	N/A	N/A	0.0607
17	Amortization of Regulatory Liability	N/A	123,764	N/A	N/A	N/A
18	**Total public street & highway lighting**	**90,729**	**9,856,512**	**N/A**	**N/A**	**0.1086**
19	**Total sales of electric**	**19,998,164**	**1,208,915,933**	**673,061**	**29,712**	**0.0605**

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Sales Usage, Revenues, and Customer Data
Year Ended December 31, 2008

Line No.	Description	MWH Sales	Revenue	Average Number of Customers	KWH Sales per Customer	Revenue per KWH Sold (cents)
	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6
	Residential					
1	PM Peak Management	$ 248,906	$ 16,561,817	10,979	22,671	0.0665
2	RENEW Renewable Energy		3	1		
3	RS Residential Service	5,853,777	460,921,049	511,140	11,452	0.0787
4	RSCU Residential Conservation	368,781	31,272,239	69,557	5,302	0.0848
5	RSHA Residential Space Heating A	2,495	161,472	17	146,765	0.0647
6	SGS Small General Service	817	91,105	196	4,168	0.1115
7	Amortization of Reg Liab		2,423,718	N/A	N/A	N/A
8	Unbilled Revenue Accrual	8,000	2,220,000	N/A	N/A	0.2775
9	**Total Residential**	**$ 6,482,776**	**$ 513,651,403**	**591,890**	**10,953**	**0.0792**
	Commercial					
10	DOR Dedicated Off-Peak Rider	$ 269	$ 16,532	7	38,429	0.0615
11	EIS Educational Inst. Service	326,280	20,782,830	611	534,010	0.0637
12	GSS Generation Substition Serv	9,659	585,702	13	743,000	0.0606
13	HLF High Load Factor	725,386	38,999,332	59	12,294,678	0.0538
14	MGS Medium General Service	2,694,347	159,064,631	1,099	2,451,635	0.0590
15	PAL Private Area Lighting	74,937	8,817,681	N/A	N/A	0.1177
16	PS Public Schools	200,634	13,250,011	812	247,086	0.0660
17	PSTE Public Schools TE	32,707	2,042,466	71	460,662	0.0624
18	RITODS Religious Time of Day	11,028	951,217	272	40,544	0.0863
19	SGS Small General Service	3,275,042	232,685,572	76,900	42,588	0.0710
20	ST Short Term	5,369	625,663	1,714	3,132	0.1165
21	TESC Total Electric School/Church Service	16,901	1,079,194	87	194,264	0.0639
22	Amortization of Reg Liab		2,854,131	N/A	N/A	N/A
23	Unbilled Revenue Accrual	(9,000)	963,000	N/A	N/A	(0.1070)
24	**Total Commercial**	**$ 7,363,559**	**$ 482,717,962**	**81,645**	**90,190**	**0.0656**

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Sales Usage, Revenues, and Customer Data
Year Ended December 31, 2008

Line No.	Description Col. 1	MWH Sales Col. 2	Revenue Col. 3	Average Number of Customers Col. 4	KWH Sales per Customer Col. 5	Revenue per KWH Sold (cents) Col. 6
	Industrial					
1	DOR Dedicated Off-Peak Rider	$ 44	$ 4,082	1	44,000	0.0928
2	GSS Generation Sub Srv	16,143	828,244	12	1,345,250	0.0513
3	HLF High Load Factor	2,826,073	140,461,438	114	24,790,114	0.0497
4	ICS Interruptible Contract Serv	69,964	3,347,005	1	69,964,000	0.0478
5	LTM Large Tire Mfg.	143,712	6,784,691	1	143,712,000	0.0472
6	MGS Medium General Service	1,096,256	64,720,826	332	3,301,976	0.0590
7	RPS Restricted Peak Service	12,235	595,500	8	1,529,375	0.0487
8	SGS Small General Service	274,360	7,318,986	4,298	63,834	0.0267
9	ST Short Term	28	2,399	1	28,000	0.0857
10	CON Special Contract	1,336,855	51,651,789	7	190,979,286	0.0386
11	Amortization of Reg Liab		1,268,502	N/A	N/A	N/A
12	Unbilled Revenue Accrual	6,000	948,000	N/A	N/A	0.1580
13	**Total Industrial**	**$ 5,781,670**	**$ 277,931,462**	**4,775**	**1,210,821**	**0.0481**
	Public Street & Highway Lighting					
14	MST Municipal Service Traffic	$ 5,660	$ 384,472	N/A	N/A	0.0679
15	SL Street Lighting	83,067	9,718,946	N/A	N/A	0.1170
16	SSL Special Street Lighting	195	20,243	N/A	N/A	N/A
17	TS Traffic Signal	550	47,991	N/A	N/A	N/A
18	Amortization of Reg Liab		36,193	N/A	N/A	N/A
19	**Total public street & hwy lighting**	**$ 89,472**	**$ 10,207,845**	N/A	N/A	**0.1141**
20	**Total sales of electric**	**$ 19,717,477**	**$ 1,284,508,672**	**678,310**	**29,069**	**0.0651**

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Sales Usage, Revenues, and Customer Data
Year Ended December 31, 2009

Line No.	Description	MWH Sales	Revenue	Average Number of Customers	KWH Sales per Customer	Revenue per KWH Sold (cents)
	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6
	Residential					
1	PM Peak Management	$ 219,554	$ 17,409,875	10,226	21,470	0.0793
2	RENEW Renewable Energy		3,077			
3	RS Residential Service	5,759,794	510,452,111	510,344	11,286	0.0886
4	RSCU Residential Conservation	403,098	38,004,699	75,932	5,309	0.0943
5	RSHA Residential Space Hearting A	2,382	176,568	17	140,118	0.0741
6	Amortization of Reg Liab		2,738,076	N/A	N/A	N/A
7	Unbilled Revenue Accrual	13,000	3,159,000	N/A	N/A	0.2430
8	**Total Residential**	**$ 6,397,828**	**$ 571,943,406**	**596,519**	**10,725**	**0.0894**
	Commercial					
9	DOR Decidated Off-Peak Rider	$ 327	$ 25,140	7	46,714	0.0769
10	GSS Generation Substition Serv	12,308	724,919	19	647,789	0.0589
11	HLF High Load Factor	671,913	39,162,672	52	12,921,404	0.0583
12	MGS Medium General Service	2,646,460	174,650,240	1,084	2,441,384	0.0660
13	PAL Private Area Lighting	74,658	8,941,944			0.1198
14	PS Public Schools	185,138	13,625,481	792	233,760	0.0736
15	PSTE Public Schools TE	30,537	2,160,235	69	442,565	0.0707
16	ST Short Term	3,315	373,614	616	5,381	0.1127
17	REIS Educational Inst. Service	318,375	20,677,649	614	518,526	0.0649
18	RITODS Religious Time of Day	10,752	1,016,651	271	39,675	0.0946
19	RENEW Renewable Energy		21,107			
20	RTESC Restricted Total Elec. School/Church	16,471	1,108,199	87	189,322	0.0673
21	SES Standard Educ Services	51,768	3,131,961	38	1,362,316	0.0605
22	SGS Small General Service	3,209,273	254,901,438	78,055	41,116	0.0794
23	ST Short Term	1,956	251,468	541	3,616	0.1286
24	Amortization of Reg Liab		3,396,060	N/A	N/A	N/A
25	Unbilled Revenue Accrual	2,000	1,390,000	N/A	N/A	0.6950
26	**Total Commercial**	**$ 7,235,251**	**$ 525,558,778**	**82,245**	**87,972**	**0.0726**

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Sales Usage, Revenues, and Customer Data
Year Ended December 31, 2009

Line No.	Description Col. 1	MWH Sales Col. 2	Revenue Col. 3	Average Number of Customers Col. 4	KWH Sales per Customer Col. 5	Revenue per KWH Sold (cents) Col. 6
	Industrial					
1	DOR Dedicated Off-Peak Rider	$ 38	$ 3,405	1	38,000	0.0896
2	GSS Generation Substitution Service	14,465	826,884	14	1,033,214	0.0572
3	HLF High Load Factor	2,755,311	147,218,053	99	27,831,424	0.0534
4	ICS Interruptible Contract Serv.	30,053	1,590,858	1	30,053,000	0.0529
5	LTM Large Tire Mfg.	118,260	5,881,237	1	118,260,000	0.0497
6	MGS Medium General Service	1,161,923	77,254,339	330	3,520,979	0.0665
7	RPS Restricted Peak Service	19,451	1,111,522	8	2,431,375	0.0571
8	SGS Small General Service	254,404	20,156,079	4,381	58,070	0.0792
9	ST Short Term	37	3,670	3	12,333	0.0992
10	CON Special Contract	822,099	34,678,086	4	205,524,750	0.0422
11	Amortization of Reg Liab		1,470,605	N/A	N/A	N/A
12	Unbilled Revenue Accrual	(15,000)	(471,000)	N/A	N/A	0.0314
13	**Total Industrial**	**$ 5,161,041**	**$ 289,723,738**	**4,842**	**1,065,890**	**0.0561**
	Public Street & Highway Lighting					
14	MST Municipal Service Traffic	533	35,293	N/A	N/A	0.0662
15	SL Street Lighting	82,148	10,919,931	N/A	N/A	0.1329
16	TS Traffic Signal Service	4,869	507,772	N/A	N/A	0.1043
17	Amortization of Reg Liab		39,631	N/A	N/A	N/A
18	**Total public street & hwy lighting**	**$ 87,550**	**$ 11,502,627**	N/A	N/A	0.1314
19	**Total sales of electric**	**$ 18,881,670**	**$ 1,398,728,549**	**683,606**	**27,621**	**0.0741**

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Payroll Data
12 Months Ending

Line No.	Account Number	Description	December 31, 2007	December 31, 2008	December 31, 2009
		Col. 1	Col. 2	Col. 3	Col. 4
		WESTAR ENERGY ELECTRIC OPERATIONS			
		Utility Plant Related Payroll			
1	106-107	Construction Work in Progress	$ 11,819,033	$ 11,716,088	$ 9,615,366
2	108	Plant Removal	2,386,420	2,267,225	2,331,757
3		**Total Utility Plant Related Payroll**	**$ 14,205,453**	**$ 13,983,313**	**$ 11,947,123**
		Operation and Maintenance Related Payroll Expenses			
		Steam Power Generation			
		Operation			
4	500	Operation, Supervision, and Engineering	$ 4,729,838	$ 5,171,784	$ 5,095,154
5	501	Fuel	1,793,668	1,716,493	1,248,050
6	502	Steam Expenses	8,379,119	8,857,177	10,246,589
7	505	Electric Expenses	1,203,056	1,280,402	1,348,544
8	506	Miscellaneous Steam Power Expenses	1,473,578	1,382,259	1,360,650
9	507	Rents	0	0	23
10		**Total Operation**	**$ 17,579,259**	**$ 18,408,115**	**$ 19,299,010**

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Payroll Data
12 Months Ending

Line No.	Account Number	Description	December 31, 2007	December 31, 2008	December 31, 2009
		Col. 1	Col. 2	Col. 3	Col. 4
		Steam Power Generation (Cont.)			
		Maintenance			
1	510	Maintenance, Supervision, and Engineering	$ 5,610,007	$ 6,540,738	$ 6,361,201
2	511	Maintenance of Structures	653,138	679,593	802,591
3	512	Maintenance of Boiler Plants	6,783,894	7,240,893	7,429,501
4	513	Maintenance of Electric Plants	2,387,306	2,507,519	2,783,036
5	514	Maintenance of Misc. Steam Plant	1,679,556	1,628,021	1,631,160
6		**Total Maintenance**	**$ 17,113,901**	**$ 18,596,764**	**$ 19,007,489**
7		**Total Steam Power Generation**	**$ 34,693,160**	**$ 37,004,879**	**$ 38,306,499**
		Nuclear Power Generation			
		Operation			
8	517	Operation, Supervision, and Engineering	0	0	0
9		**Total Operation**	**$ -**	**$ -**	**$ -**

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Payroll Data
12 Months Ending

Line No.	Account Number	Description	December 31, 2007	December 31, 2008	December 31, 2009
		Col. 1	Col. 2	Col. 3	Col. 4
		Nuclear Power Generation			
		Maintenance			
1	528	Maintenance Supervision and Engineering	0	0	0
2	531	Maintenance of Electric Plant	2,208	23,817	11,688
3		**Total Maintenance**	**$ 2,208**	**$ 23,817**	**$ 11,688**
4		**Total Nuclear Generation Expenses**	**$ 2,208**	**$ 23,817**	**$ 11,688**
		Other Power Generation			
		Operation			
5	546	Other Power	$ 153,907	$ 145,038	$ 290,824
6	547	Other Power	0	0	30,464
7	548	Generation Expenses	4,688	134,952	395,282
8	549	Misc. Other Power Generation Expenses	498,971	344,241	363,704
9		**Total Operation**	**$ 657,566**	**$ 624,231**	**$ 1,080,274**
		Other Power Generation			
		Maintenance			
10	551	Other Power	$ 150,859	$ 218,551	$ 287,114
11	553	Maintenance of Electric and Generating Plant	245,235	239,178	195,031
12	554	Maintenance of Misc. Other Plant	395,567	386,102	533,218
13		**Total Maintenance**	**$ 791,661**	**$ 843,831**	**$ 1,015,363**
14		**Total Other Power Generation**	**$ 1,449,227**	**$ 1,468,062**	**$ 2,095,637**
		Other Power Supply Expenses			
15	556	System Control and Load Dispatching	$ 2,220,523	$ 2,645,493	$ 1,972,137
16	557	Other Expenses	0	0	803,594
17		**Total Other Power Supply Expenses**	**$ 2,220,523**	**$ 2,645,493**	**$ 2,775,731**

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Payroll Data
12 Months Ending

Line No.	Account Number	Description Col. 1	December 31, 2007 Col. 2	December 31, 2008 Col. 3	December 31, 2009 Col. 4
		Transmission Expenses			
		Operations			
1	560	Operation, Supervision, and Engineering	$ 803,174	$ 788,458	$ 806,149
2	561	Load Dispatching	734,486	784,510	804,972
3	562	Station Expenses	150,088	163,296	194,755
4	563	Overhead Line Expenses	190,735	226,008	212,240
5	564	Underground Line Expenses	164,302	198,515	189,604
6	565	Transmission of Electricity by Others	198	0	0
7	566	Miscellaneous Transmission Expenses	677,513	702,831	772,507
8	567	Rents	30	0	0
9		**Total Operation**	**$ 2,720,526**	**$ 2,863,618**	**$ 2,980,227**
		Maintenance			
10	568	Maintenance, Supervision, and Engineering	$ 708,755	$ 772,671	$ 947,019
11	569	Maintenance of Structures	107,478	114,890	141,178
12	570	Maintenance of Station Equipment	1,387,883	1,570,538	1,677,606
13	571	Maintenance of Overhead lines	364,799	424,778	485,994
14	572	Maintenance of Underground Lines	172,316	198,820	189,294
15	573	Maintenance of Misc. Transmission Plants	74	186	797
16		**Total Maintenance**	**$ 2,741,305**	**$ 3,081,883**	**$ 3,441,888**
17		**Total Transmission Expenses**	**$ 5,461,831**	**$ 5,945,501**	**$ 6,422,115**

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Payroll Data
12 Months Ending

Line No.	Account Number	Description Col. 1	December 31, 2007 Col. 2	December 31, 2008 Col. 3	December 31, 2009 Col. 4
		Distribution Expenses			
		Operation			
1	580	Operation, Supervision, and Engineering	$ 3,309,119	$ 3,392,993	$ 3,240,089
2	581	Load Dispatching	2,272,306	2,577,940	2,783,734
3	582	Station Expenses	643,561	602,601	435,765
4	583	Overhead Line Expenses	2,035,809	2,475,084	2,466,260
5	584	Underground Line Expenses	795,262	940,152	987,895
6	585	Street lighting and Signal System Expenses	327,880	357,692	343,966
7	586	Meter Expenses	2,826,231	2,989,665	4,348,573
8	587	Customer Installation Expenses	183,349	199,540	159,723
9	588	Miscellaneous Distribution Expenses	2,305,808	2,639,447	3,014,238
10	589	Rents	0	0	35
11		**Total Operation**	**$ 14,699,325**	**$ 16,175,114**	**$ 17,780,278**
		Maintenance			
12	590	Maintenance, Supervision, and Engineering	$ 1,436,559	$ 1,565,849	$ 1,334,882
13	591	Maintenance of Structures	21,059	23,675	19,342
14	592	Maintenance of Station Equipment	1,560,673	1,191,558	1,576,724
15	593	Maintenance of Overhead Lines	3,516,867	3,678,231	4,092,727
16	594	Maintenance of Underground Lines	1,053,662	1,182,974	1,172,228
17	595	Maintenance of Line Transformers	423,944	306,812	340,023
18	596	Maintenance of Street Lighting and Signal Systems	266,229	311,882	336,376
19	597	Maintenance of Meters	530,380	626,863	647,045
20	598	Maintenance of Misc. Distribution Plants	988,007	1,196,401	1,200,748
21		**Total Maintenance**	**$ 9,797,380**	**$ 10,084,245**	**$ 10,720,095**
22		**Total Distribution Expenses**	**$ 24,496,705**	**$ 26,259,359**	**$ 28,500,373**

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Payroll Data
12 Months Ending

Line No.	Account Number	Description	December 31, 2007	December 31, 2008	December 31, 2009
		Col. 1	Col. 2	Col. 3	Col. 4
		Customer Accounts Expenses			
1	901	Supervision	$ 1,613,258	$ 1,750,084	$ 2,043,308
2	902	Meter Reading Expenses	2,987,457	3,312,302	3,658,588
3	903	Customer Records and Collection Expenses	6,261,774	6,642,364	7,009,509
4	905	Misc. Customer Accounts Expenses	30,872	31,173	424
5		**Total Customer Accounts Expenses**	**$ 10,893,361**	**$ 11,735,923**	**$ 12,711,829**
		Customer Service and Informational Expenses			
6	907	Supervision	$ 217,525	$ 756,204	$ 730,022
7	908	Customer Assistance Program	1,228,263	1,759,338	2,009,780
8	909	Informational and Instructional Expenses	47,212	51,978	55,223
9		**Total Customer Service and Informational Exps**	**$ 1,493,000**	**$ 2,567,520**	**$ 2,795,025**
		Sales Expenses			
10	912	Demonstrating and Selling Expenses	2,704	1,023	0
11		**Total Sales Expenses**	**$ 2,704**	**$ 1,023**	**$ -**

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Payroll Data
12 Months Ending

Line No.	Account Number	Description	December 31, 2007	December 31, 2008	December 31, 2009
		Col. 1	Col. 2	Col. 3	Col. 4
		Administrative and General Expenses			
		Operation			
1	920	Administrative and General Salaries	$ 33,053,385	$ 37,332,310	$ 38,683,490
2	921	Office Supplies and Expenses	(152)	57,330	0
3	922	Administrative Expense Transmission	0	(59,812)	(230,178)
4	923	Outside Services Employed	79,162	6,702	0
5	925	Injuries and Damages	173		
6	926	Employee Pensions and Benefits	165,788	219,530	230,795
7	930	Miscellaneous General Expenses	525	0	0
8		**Total Operation**	**$ 33,298,881**	**$ 37,556,060**	**$ 38,684,107**
		Maintenance			
9	935	**Maintenance of General Plants**	$ 836,228	$ 924,265	$ 840,715
10		**Total Administrative and General Expenses**	**$ 34,135,109**	**$ 38,480,325**	**$ 39,524,822**
11		**Total Westar Energy Electric O&M Payroll Exps**	**$ 114,847,828**	**$ 126,131,902**	**$ 133,143,719**
12		**Westar Energy Electric Operations Payroll**	**$ 129,053,281**	**$ 140,115,215**	**$ 145,090,842**

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Balance Sheet
Balance as of

Line No.	Account Number	Description Col. 1	March 31, 2010 Col. 2	March 31, 2011 Col. 3
		ASSETS AND OTHER DEBITS		
		Utility Plant		
1	101-106, 114	Utility Plant	$ 8,743,691,692	$ 9,107,901,394
2	107	Construction work in progress	287,723,083	452,467,845
3	108, 110, 111, 115	Less: accumulated provision for depreciation	(3,619,197,698)	(3,829,880,144)
4		**Net utility plant**	**$ 5,412,217,077**	**$ 5,730,489,095**
5	120.1	Nuclear Fuel	$ 184,675,229	$ 209,764,104
		Less: accumulated provision for		
6	120.5	amortization of nuclear fuel assemblies	(111,876,441)	(136,668,937)
7		**Net nuclear fuel**	**$ 72,798,788**	**$ 73,095,167**
		Other Property and Investments		
8	121-122	Nonutility property (Less provision for depr. & amort.)	$ -	$ -
9	123.1	Investment in subsidiary companies	1,595,392,677	1,613,462,837
10	123-124	Other investments	17,204,689	16,160,047
11	125-128	Special funds	152,430,370	174,709,966
12	175	Derivative instrument assets	0	10,334,081
13		**Total investments**	**$ 1,765,027,736**	**$ 1,814,666,931**

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Balance Sheet
Balance as of

Line No.	Account Number	Description	March 31, 2010	March 31, 2011
		Col. 1	Col. 2	Col. 3
		Current and Accrued Assets		
1	131	Cash	$ 2,683,490	$ 3,302,046
2	132-134	Special deposits	143,218	168,218
3	135	Working fund	440	335
4	136	Temporary cash investments	15,000	0
	141-144	Notes and accounts receivable (less provision for		
5		uncollectible accounts)	157,306,453	165,554,886
6	145-146	Notes and accounts recv. from assoc. companies	203,487,681	141,875,834
7	151	Fuel Stock	75,938,731	92,165,728
8	154	Plant materials and operating supplies	118,632,405	127,458,024
9	155	Merchandise	86,123	85,085
10	158.1 and 158.2	Allowances	2,861	99
11	163	Stores expense undistributed	158,328	282,382
12	165	Prepayments	13,909,936	15,980,408
13	171	Interest and dividends receivable	82,727	0
14	173	Accrued Utility revenues	46,743,000	48,881,000
15	174	Miscellaneous current & accrued assets	290,577	451,665
16	175	Derivative instrument assets	52,861,646	3,457,222
17		**Total current and accrued assets**	**$ 672,342,616**	**$ 599,662,932**

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Balance Sheet
Balance as of

Line No.	Account Number	Description Col. 1	March 31, 2010 Col. 2	March 31, 2011 Col. 3
		ASSETS AND OTHER DEBITS (cont.)		
		Deferred Debits		
1	181	Unamortized debt and expenses	$ 36,311,093	$ 35,719,489
2	182.3	Other regulatory assets	961,034,352	1,001,815,894
3	183	Prelim survey and investigation charges	1,069,404	1,892,908
4	184	Clearing accounts	(1,373,067)	(1,396,958)
5	186	Miscellaneous deferred debits	236,947,941	249,213,096
6	189	Unamortized loss on reacquired debt	63,604,586	58,088,219
7	190	Accumulated deferred income taxes	417,187,894	419,813,057
8		**Total deferred debits**	**$ 1,714,782,203**	**$ 1,765,145,705**
9		**Total assets and other debits**	**$ 9,637,168,420**	**$ 9,983,059,830**

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Balance Sheet
Balance as of

Line No.	Account Number	Description Col. 1	March 31, 2010 Col. 2	March 31, 2011 Col. 3
		LIABILITIES AND OTHER CREDITS		
		Proprietary Capital		
1	201	Common stock issued	$ 1,617,970,151	$ 1,633,573,051
2	204	Preferred stock issued	21,436,300	21,436,300
3	207	Premium on capital stock	1,048,819,939	1,104,007,203
4	208-211	Other paid-in capital	552,838,498	555,646,215
5	214	(Less) Capital stock expense	(15,680,090)	(16,811,349)
6	215-216	Retained earnings	1,012,417,991	1,072,467,439
7	216.1	Unappropriated undistributed subsidiary earnings	(641,833,657)	(624,363,497)
8		**Total proprietary capital**	**$ 3,595,969,132**	**$ 3,745,955,362**
		Long-Term Debt		
9	221	First mortgage bonds	$ 2,495,347,500	$ 2,495,182,500
10	224	Other long-term debt	1,075,643	0
11	226	(Less) Unamortized discount on long-term debt	(4,852,538)	(4,304,477)
12		**Total long-term debt**	**$ 2,491,570,605**	**$ 2,490,878,023**
		Other Noncurrent Liabilities		
13	227	Obligations under capital leases	$ 100,069,223	$ 93,779,524
14	228.1	Accumulated provision for property insurance	372,420	592,731
15	228.2	Accumulated provision for injuries and damages	6,280,106	6,440,380
16	228.3	Accumulated provision for pensions & benefits	390,297,846	426,438,755
17	228.4	Accumulated - misc. op. provisions	888,749	974,273
18	230	Asset retirement obligations	121,249,909	127,776,667
19		**Total other noncurrent liabilities**	**$ 619,158,253**	**$ 656,002,330**

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Balance Sheet
Balance as of

Line No.	Account Number	Description	March 31, 2010	March 31, 2011
		Col. 1	Col. 2	Col. 3
		LIABILITIES AND OTHER CREDITS (cont.)		
		Current and Accrued Liabilities		
1	231	Notes payable	$ 209,160,000	$ 305,340,000
2	232	Accounts payable	108,245,486	146,167,482
3	234	Accounts payable to associated companies	406,159,018	380,812,540
4	235	Customer deposits	22,228,879	23,321,524
5	236	Taxes accrued	24,143,059	49,906,589
6	237	Interest accrued	102,044,264	96,224,275
7	238	Dividends declared	34,484,219	36,587,435
8	241	Tax collections payable	5,314,268	5,299,648
9	242	Miscellaneous current and accrued liabilities	46,424,616	90,044,656
10	243	Obligations under capital leases - current	9,387,524	6,253,842
11	244	Derivative instrument liabilities	51,964,178	2,844,797
12		**Total current and accrued liabilities**	**$ 1,019,555,511**	**$ 1,142,802,788**
		Deferred Credits		
13	252	Customer advances for construction	$ 7,696,887	$ 7,283,815
14	253	Other deferred credits	245,455,788	190,771,533
15	254	Other regulatory liabilities	114,061,597	121,755,728
16	255	Accumulated deferred investment tax credits	127,101,324	100,669,898
17	281-283	Accumulated deferred income taxes	1,416,219,493	1,526,940,353
18		**Total deferred credits**	**$ 1,910,535,089**	**$ 1,947,421,327**
19		**Total liabilities and other credits**	**$ 9,636,788,590**	**$ 9,983,059,830**

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Condensed Comparative Income Statement
Year Ending

Line No.	Account Number	Description	March 31, 2010	March 31, 2011
		Col. 1	Col. 2	Col. 3
1	400	**Operating Revenues**	$ 1,895,266,061	$ 2,064,333,907
		Operating Expenses		
2	401	Operation expenses	$ 1,016,740,689	$ 1,103,736,121
3	402	Maintenance expenses	174,597,942	195,437,830
4	403	Depreciation expenses	221,137,664	230,273,412
5	404-405	Amortization and depletion	6,688,993	8,055,267
6	406	Amort of utility plant acquisition adj.	19,850,072	19,850,078
7	407	Other amortization	1,671,804	1,671,804
8	407.3	Regulatory debts	3,913,515	3,363,057
9	407.4	(Less) Regulatory credits	(13,575,711)	(16,503,676)
10	408.1	Taxes other than income taxes	82,237,039	86,699,592
11	409.1	Income taxes- federal	38,056,839	16,706,510
12		- other	6,472,882	7,973,589
13	410.1	Provision for deferred income taxes (Dr.)	111,045,756	153,418,652
14	411.1	(Less) Provision for deferred income taxes	(56,043,450)	(66,278,879)
15	411.4	Investment tax credit adj. - net	(2,523,562)	(2,523,281)
16	411.8	(Less) Gains from disposition of allowances	(6,186,897)	(459,122)
17	413.3	Depreciable plant leased to others	164,951	165,423
18		**Total Utility Operating Expenses**	**$ 1,604,248,526**	**$ 1,741,586,377**
19		**Net Utility Operating Income**	**$ 291,017,535**	**$ 322,747,530**
		Other Income and Deductions		
20	416	(Less) Costs & expense of merch., job. & contract	$ (1,118)	$ (1,333)
21	418.1	Equity in earnings of subsidiary companies	67,927,830	62,970,160
22	419	Interest & dividend income	(2,907,410)	2,921,347
23	419.1	AFUDC	2,931,237	4,400,931
24	421	Misc. nonoperating income	245,371,776	361,547,897
25	421.1	Gain on disposition of property	(584,951)	5,182,661
26	421.2	Loss on disposition of property	14,640	511,770
27	425	Miscellaneous amortization	1,327,711	1,167,471
28	426	Misc. income deductions	259,333,912	372,409,603
29		**Total Other Income**	**$ 573,413,627**	**$ 811,110,507**

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Condensed Comparative Income Statement
Year Ending

Line No.	Account Number	Description Col. 1	March 31, 2010 Col. 2	March 31, 2011 Col. 3
		Taxes on Other Income and Deductions		
1	409.2	Income taxes - federal	$ (24,000,179)	$ (22,327,665)
2	409.2	Income taxes - other	(5,201,202)	(4,830,133)
3	410.2	Provision for deferred taxes	5,680,560	1,627,752
4	411.2	(Less) Provision for deferred taxes	(9,871,804)	(2,507,575)
5	411.5	ITC	(180,029)	(180,028)
6		**Total Taxes on Other Income & Deductions**	**$ (33,572,654)**	**$ (28,217,649)**
7		**Total Other Income and Deductions**	**$ 606,986,281**	**$ 839,328,156**
8		**Income Before Interest Charges**	**$ 898,003,816**	**$ 1,162,075,686**
		Interest Charges		
9	427	Interest on long-term debt	$ 147,078,039	$ 148,448,920
10	428	Amortization of debt discount and expense	3,231,715	3,304,086
11	428.1	Amortization of loss on reacquired debt	5,547,452	5,516,367
12	431	Other interest expense	4,808,403	3,347,087
13	432	(Less) Allowance for borrowed funds used during construction	$ (3,461,190)	$ (5,051,118)
14		**Net Interest Charges**	**$ 157,204,419**	**$ 155,565,342**
15		**Net Income**	**$ 740,799,397**	**$ 1,006,510,344**

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Statement of Retained Earnings
Year Ending

Line No.	Account Number	Description Col. 1	March 31, 2010 Col. 2	March 31, 2011 Col. 3
		RETAINED EARNINGS		
1	215-216	Retained earnings, beginning balance	$ 940,087,067	$ 1,012,417,991
2		Preferred stock prior period adjustment	118	(118)
3	439	**TOTAL Debits to Retained Earnings**	**$ 118**	$ **(118)**
		Additions		
4	433 less 418.1	Balance Transferred from Income	$ 151,683,992	$ 195,527,919
		Dividends declared:		
5	437	Preferred stock		
6		4.25% Series Preferred	(233,623)	(233,596)
7		4.50% Series Preferred	(547,268)	(547,209)
8		5% Series Preferred	(188,900)	(188,869)
9		**TOTAL Dividends Declared-preferred Stock**	$ **(969,791)**	$ **(969,674)**
10	438	Dividends declared:		
11		[1] Common Stock	(233,883,395)	(180,008,679)
12		**TOTAL Dividends Declared-Common Stock**	$ **(233,883,395)**	$ **(180,008,679)**
13		Transfers from Acct 216.1, Unapprop. Undistri. Subsidiary Earnings	155,500,000	45,500,000
14	215-216	**Retained Earnings, Ending Balance**	**$ 1,012,417,991**	**$ 1,072,467,439**

[1] Dividend Declared-Common Stock
2010 - $1.20 and $1.16, respectively
2011 - $1.24 and $1.20, respectively

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Operating Revenues by Primary Account
12 Months Ending

Line No.	Account Number	Description Col. 1	March 31, 2010 Col. 2	March 31, 2011 Col. 3
		OPERATING REVENUE		
		Electric Service Revenue		
1	440	Residential Sales	$ 600,985,127	$ 669,342,449
2	442	Commercial and Industrial Sales		
3	442.1	Commercial	540,030,855	583,419,172
4	442.2	Industrial	296,988,902	328,404,957
5	444	Public Street and Highway Lighting	11,757,855	12,049,795
6		**Total Sales to Ultimate Customers**	**$ 1,449,762,739**	**$ 1,593,216,373**
7	447	Sales for Resale	$ 305,289,243	$ 330,514,672
8	449.1	(Less) Provision for Rate Refunds	(27,198,188)	(29,758,827)
9		**Total Electric Service Revenue**	**$ 1,727,853,794**	**$ 1,893,972,218**
		Other Operating Revenue		
10	412	Electric Plant Leased to Others		
11	450	Forfeited Discounts	$ 2,890,806	$ 3,170,336
12	451	Miscellaneous Service Revenues	5,014,601	4,837,736
13	454	Rent from Electric Property	6,086,039	6,481,440
14	456	Other Electric Revenues	50,613	76,599
15	456.1	Revenues from Trans. of Electricity of others	151,484,536	153,907,230
16		**Total Other Operating Revenue**	**$ 165,526,595**	**$ 168,473,341**
17		**Total Electric Operating Revenue**	**$ 1,893,380,389**	**$ 2,062,445,559**

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Operating Expenses by Primary Account
12 Months Ending

Line No.	Account Number	Description	March 31, 2010	March 31, 2011
		Col. 1	Col. 2	Col. 3
		POWER PRODUCTION EXPENSES		
		Steam Power Generation		
		Operation		
1	500	Operation, Supervision & Engineering	$ 6,385,743	$ 5,842,577
2	501	Fuel	409,324,414	414,250,609
3	502	Steam Expenses	18,965,064	18,985,468
4	505	Electric Expenses	6,123,233	5,738,807
5	506	Miscellaneous Steam Power Expenses	10,786,081	10,271,286
6	507	Rents	27,935,412	27,906,809
7	509	Allowances	59,176	2,761
8		**Total Operation**	**$ 479,579,123**	**$ 482,998,317**
		Maintenance		
9	510	Maintenance, Supervision & Engineering	$ 9,035,824	$ 8,867,437
10	511	Maintenance of Structures	4,812,829	5,182,259
11	512	Maintenance of Boiler Plant	35,987,501	39,834,313
12	513	Maintenance of Electric Plant	11,078,582	11,036,652
13	514	Maintenance of Miscellaneous Steam Plant	5,509,238	5,261,661
14		**Total Maintenance**	**$ 66,423,974**	**$ 70,182,322**
15		**Total Power Production Exps - Steam Power**	**$ 546,003,097**	**$ 553,180,639**

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Operating Expenses by Primary Account
12 Months Ending

Line No.	Account Number	Description	March 31, 2010	March 31, 2011
		Col. 1	Col. 2	Col. 3
		Nuclear Power Generation		
		Operation		
1	517	Operation, Supervision & Engineering	$ 5,676,332	$ 6,242,067
2	518	Fuel	21,743,738	28,844,491
3	519	Coolants and Water	2,381,666	2,551,797
4	520	Steam Expenses	11,511,286	12,371,797
5	523	Electric Expenses	908,330	949,924
6	524	Miscellaneous Nuclear Power Expenses	22,061,893	23,939,755
7		**Total Operation**	**$ 64,283,245**	**$ 74,899,831**
		Maintenance		
8	528	Maintenance, Supervision & Engineering	$ 5,015,244	$ 6,115,062
9	529	Maintenance of Structures	2,027,768	2,413,448
10	530	Maintenance of Reaction Plant Equipment	8,285,474	13,470,401
11	531	Maintenance of Electric Plant	3,640,637	4,347,131
12	532	Maintenance of Miscellaneous Nuclear Plant	2,333,004	2,343,438
13		**Total Maintenance**	**$ 21,302,127**	**$ 28,689,480**
14		**Total Power Production Exps - Nuclear Power**	**$ 85,585,372**	**$ 103,589,311**

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Operating Expenses by Primary Account
12 Months Ending

Line No.	Account Number	Description Col. 1	March 31, 2010 Col. 2	March 31, 2011 Col. 3
		Other Power Generation		
		Operation		
1	546	Operation Supervision & Engineering	$ 334,829	$ 347,878
2	547	Fuel	29,541,855	36,897,711
3	548	Generation Expenses	530,865	306,617
4	549	Miscellaneous Other Power Generation	2,354,836	1,243,097
5	550	Rents	574,420	652,253
6		**Total Operation**	**$ 33,336,805**	**$ 39,447,556**
		Maintenance		
7	551	Maintenance, Supervision & Engineering	$ 285,304	$ 266,864
8	553	Maintenance of Generating and Electric Plant	4,778,066	5,761,421
9	554	Maintenance of Misc. Other Power Generation Plant	1,209,103	1,391,084
10		**Total Maintenance**	**$ 6,272,473**	**$ 7,419,369**
11		**Total Power Production Exps - Other Power**	**$ 39,609,278**	**$ 46,866,925**
		Other Power Supply Expenses		
12	555	Purchased Power	$ 91,854,422	$ 125,270,464
13	556	System Control and Load Dispatching	1,853,994	1,616,676
14	557	Other Expenses	1,825,874	3,540,439
15		**Total Other Power Supply Expenses**	**$ 95,534,290**	**$ 130,427,579**
16		**Total Power Production Expenses**	**$ 766,732,037**	**$ 834,064,454**

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Operating Expenses by Primary Account
12 Months Ending

Line No.	Account Number	Description Col. 1	March 31, 2010 Col. 2	March 31, 2011 Col. 3
		Transmission Expenses		
		Operation		
1	560	Operation, Supervision & Engineering	$ 800,463	$ 624,228
2	561	Load Dispatching	2,270,478	2,126,753
3	562	Station Expenses	467,584	646,747
4	563	Overhead Line Expenses	483,967	582,866
5	564	Underground Line Expenses	365,782	400,013
6	565	Transmission of Electricity by Others	4,902,359	5,667,241
7	566	Miscellaneous Transmission Expenses	114,407,274	124,518,903
8	567	Rents	10,050	10,281
9		**Total Operation**	**$ 123,707,957**	**$ 134,577,032**
		Maintenance		
10	568	Maintenance, Supervision & Engineering	$ 961,302	$ 1,022,773
11	569	Maintenance of Structures	190,438	180,155
12	570	Maintenance of Station Equipment	3,428,893	3,967,656
13	571	Maintenance of Overhead Lines	9,123,537	8,696,787
14	572	Maintenance of Underground Lines	367,119	400,077
15	573	Maintenance of Miscellaneous Transmission Plant	8,859	1,171
16		**Total Maintenance**	**$ 14,080,148**	**$ 14,268,619**
17		**Total Transmission Expenses**	**$ 137,788,105**	**$ 148,845,651**

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Operating Expenses by Primary Account
12 Months Ending

Line No.	Account Number	Description Col. 1	March 31, 2010 Col. 2	March 31, 2011 Col. 3
		Distribution Expenses		
		Operation		
1	580	Operation, Supervision & Engineering	$ 3,570,814	$ 3,580,590
2	581	Load Dispatching	2,902,937	3,144,246
3	582	Station Expenses	1,148,557	1,052,310
4	583	Overhead Line Expenses	4,348,596	3,338,560
5	584	Underground Line Expenses	4,232,868	3,781,661
6	585	Street Lighting and Signal System Expenses	742,885	428,671
7	586	Meter Expenses	7,475,205	7,108,007
8	587	Customer Installations Expenses	278,840	151,762
9	588	Miscellaneous Distribution Expenses	3,975,358	6,710,402
10	589	Rents	339,597	340,756
11		**Total Operation**	**$ 29,015,657**	**$ 29,636,965**
		Maintenance		
12	590	Maintenance, Supervision & Engineering	$ 1,353,568	$ 1,468,920
13	591	Maintenance of Structures	61,844	64,209
14	592	Maintenance of Station Equipment	3,725,660	4,222,574
15	593	Maintenance of Overhead Lines	38,924,870	46,854,638
16	594	Maintenance of Underground Lines	2,945,791	3,240,361
17	595	Maintenance of Line Transformers	1,091,633	1,011,017
18	596	Maintenance of Street Lighting & Signal Systems	961,853	1,278,560
19	597	Maintenance of Meters	1,014,041	1,015,134
20	598	Maintenance of Miscellaneous Distribution Plants	2,678,235	1,926,873
21		**Total Maintenance**	**$ 52,757,495**	**$ 61,082,286**
22		**Total Distribution Expense**	**$ 81,773,152**	**$ 90,719,251**

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Operating Expenses by Primary Account
12 Months Ending

Line No.	Account Number	Description Col. 1	March 31, 2010 Col. 2	March 31, 2011 Col. 3
		Customer Accounts Expense		
1	901	Supervision	$ 2,137,167	$ 1,865,006
2	902	Meter Reading Expenses	5,222,263	5,484,598
3	903	Customer Records and Collection Expenses	11,614,544	11,281,251
4	904	Uncollectible Accounts	6,067,901	7,915,149
5	905	Miscellaneous Customer Accounts Expenses	15,213	13,649
6		**Total Customer Accounts Expense**	**$ 25,057,088**	**$ 26,559,653**
		Customer Service and Information Expense		
7	907	Supervision	$ 784,822	$ 858,666
8	908	Customer Assistance Expenses	2,522,524	2,492,284
9	909	Informational and Instructional Expenses	399,232	357,792
10	910	Misc. Customer Service & Informational Expenses	6,228	1,103
11		**Total Cust. Service and Informational Exps**	**$ 3,712,806**	**$ 3,709,845**
		Sales Expense		
12	912	Demonstrating and Selling Expenses	1,657	2,317
13		**Total Sales Expense**	**$ 1,657**	**$ 2,317**

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Operating Expenses by Primary Account
12 Months Ending

Line No.	Account Number	Description Col. 1	March 31, 2010 Col. 2	March 31, 2011 Col. 3
		Administrative and General Expenses		
		Operation		
1	920	Administrative and General Salaries	$ 48,078,875	$ 59,497,836
2	921	Office Supplies and Expenses	12,344,578	12,678,074
3	922	(Less) Administratve Expense Transferred (Cr.)	(1,754,869)	(1,940,545)
4	923	Outside Services Employed	8,857,909	10,913,998
5	924	Property Insurance	9,718,330	9,000,297
6	925	Injuries and Damages	7,300,534	7,499,525
7	926	Employee Pensions and Benefits	65,277,874	71,169,029
8	928	Regulatory Commission Expenses	5,763,344	3,315,929
9	930	Miscellaneous General Expenses	4,515,300	7,280,839
10	931	Rents	2,410,189	2,062,046
11		**Total Operation**	**$ 162,512,064**	**$ 181,477,028**
		Maintenance		
12	935	Maintenance of General Plant	$ 13,761,722	$ 13,795,751
13		**Total Administrative and General Expenses**	**$ 176,273,786**	**$ 195,272,779**
14		**Total Electric Operations & Maintenance Exps**	**$ 1,191,338,631**	**$ 1,299,173,950**

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Sales Usage, Revenues, and Customer Data
Year Ended March 31, 2010

Line No.	Description Col. 1	MWH Sales Col. 2	Revenue Col. 3	Average Number of Customers Col. 4	KWH Sales per Customer Col. 5	Revenue per KWH Sold (cents) Col. 6
	Residential					
1	PM Peak Management	$ 243,267	$ 19,565,678	10,065	24,170	0.0804
2	RENEW Renewable Energy	0	3,562			
3	RS Residential Service	5,697,550	511,014,025	407,217	13,991	0.0897
4	RSCU Residential Conservation	1,033,427	101,672,208	179,815	5,747	0.0984
5	RSHA Residential Space Heating A	2,683	210,511	17	157,824	0.0785
6	Amortization of Reg Liab		3,409,889			
7	Amortization of Reg. Liability - RECA		(349,214)			
8	Energy Efficiency Program		0			
9	Unbilled Revenue Accrual	41,000	4,016,000			
10	Estimate	(450,683)	(38,557,534)			
11	**Total Residential**	**$ 6,567,244**	**$ 600,985,125**	**$ 597,114**	**$ 10,998**	**$ 0.0915**
	Commercial					
12	DOR Dedicated Off-Peak Rider	$ 354	$ 26,678	7	50,571	0.0754
13	EIS Educational Inst. Service	339,618	22,339,437	607	559,502	0.0658
14	GSS Generation Substition Serv	13,541	815,833	19	712,684	0.0602
15	HLF High Load Factor	715,639	42,754,865	52	13,762,288	0.0597
16	MGS Medium General Service	2,845,912	190,217,889	1,073	2,652,295	0.0668
17	PAL Private Area Lighting	80,767	10,851,433			0.1344
18	PS Public Schools	197,449	14,727,986	780	253,140	0.0746
19	PSTE Public Schools TE	33,529	2,405,669	68	493,074	0.0717
20	RENEW Renewable Energy		25,839			
21	RITODS Religious Time of Day	11,470	1,087,938	271	42,325	0.0949
22	SES Standard Educational Service	56,894	3,463,051	55	1,034,436	0.0609
23	SGS Small General Service	3,467,433	279,695,075	78,616	44,106	0.0807
24	SSR Standby Standard Rider		1,284			
25	ST Short Term	5,648	680,116	1,100	5,135	0.1204
26	TESC Total Electric School/Church Service	17,621	1,221,396	86	204,895	0.0693
27	Amortization of Reg Liab		3,976,368			
28	Amortization of Reg. Liability - RECA		(324,403)			
29	Energy Efficiency Program		0			
30	Unbilled Revenue Accrual	29,000	2,309,000			
31	PAL Estimate	(6,270)	(831,905)			
32	Estimate	(518,737)	(35,412,693)			
33	**Total Commercial**	**$ 7,289,868**	**$ 540,030,855**	**$ 82,734**	**$ 88,112**	**$ 0.0741**

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Sales Usage, Revenues, and Customer Data
Year Ended March 31, 2010

Line No.	Description	MWH Sales	Revenue	Average Number of Customers	KWH Sales per Customer	Revenue per KWH Sold (cents)
	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6
	Industrial					
1	DOR Dedicated Off-Peak Rider	$ 382	$ 3,429	1	382,000	0.0090
2	GSS Generation Sub Srv	15,583	920,082	14	1,113,071	0.0590
3	HLF High Load Factor	3,106,545	166,565,970	97	32,026,237	0.0536
4	ICS Interruptible Contract Serv	33,171	1,789,037	1	33,171,000	0.0539
5	LTM Large Tire Mfg.	127,332	6,346,612	1	127,332,000	0.0498
6	MGS Medium General Service	1,272,911	85,564,000	333	3,822,556	0.0672
7	RPS Restricted Peak Service	23,058	1,306,970	8	2,882,250	0.0567
8	SGS Small General Service	274,996	22,183,565	4,378	62,813	0.0807
9	ST Short Term	36	3,739	4	9,000	0.1039
10	CON Special Contract	783,835	33,231,455	3	261,278,333	0.0424
11	Amortization of Reg Liab		2,390,104			
12	Amortization of Reg. Liability - RECA		(432,284)			
13	Energy Efficiency Program		0			
14	Unbilled Revenue Accrual	(4,000)	(318,000)			
15	Estimate	(413,496)	(22,565,776)			
16	**Total Industrial**	**$ 5,220,353.00**	**$ 296,988,902.21**	**$ 4,840.00**	**$ 1,078,585.33**	**$ 0.0569**
	Public Street & Highway Lighting					
17	SL Street Lighting	$ 89,428	$ 12,063,494			0.1349
18	SSL Special Street Lighting	449	25,469			0.0567
19	TS Traffic Signal	5,663	593,701			0.1048
20	Amortization of Reg Liab		46,830			
21	Amortization of Reg. Liability - RECA		(4,141)			
22	Estimate	(7,377)	(967,498)			
23	**Total public street & hwy lighting**	**$ 88,163.00**	**$ 11,757,855.54**	N/A	N/A	**$ 0.1334**
24	**Total sales of electric**	**$ 19,165,628.00**	**$ 1,449,762,738.10**	**$ 684,688.00**	**$ 27,991.77**	**0.0756**

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Sales Usage, Revenues, and Customer Data
Year Ended March 31, 2011

Line No.	Description Col. 1	MWH Sales Col. 2	Revenue Col. 3	Average Number of Customers Col. 4	KWH Sales per Customer Col. 5	Revenue per KWH Sold (cents) Col. 6
	Residential					
1	PM Peak Management	$ 208,782	$ 17,598,974	9,471	22,044	0.0843
2	RENEW Renewable Energy	0	3,488	79		
3	RS Residential Service	5,979,322	566,097,258	446,086	13,404	0.0947
4	RSCU Residential Conservation	728,767	75,429,128	142,989	5,097	0.1035
5	RSHA Residential Space Hearting A	2,313	195,752	17	136,059	0.0846
6	Amortization of Reg Liab		739,622			
7	Amortization of Reg. Liability - RECA		4,801,915			
8	Energy Efficiency Program		1,684,314			
9	Unbilled Revenue Accrual	14,000	2,792,000			
10	**Total Residential**	**$ 6,933,184**	**$ 669,342,451**	**598,642**	**11,582**	**0.0965**
	Commercial					
11	DOR Decidated Off-Peak Rider	$ 322	$ 25,992	6	53,667	0.0807
12	GSS Generation Substition Serv	20,680	1,319,200	24	861,667	0.0638
13	HLF High Load Factor	705,559	43,631,393	50	14,111,180	0.0618
14	MGS Medium General Service	2,795,273	193,114,915	1,063	2,629,608	0.0691
15	PAL Private Area Lighting	74,238	10,442,173			0.1407
16	PS Public Schools	187,198	14,374,673	753	248,603	0.0768
17	PSTE Public Schools TE	30,924	2,298,502	68	454,765	0.0743
18	REIS Educational Inst. Service	321,750	22,161,686	594	541,667	0.0689
19	RITODS Religious Time of Day	12,021	1,111,676	266	45,192	0.0925
20	RENEW Renewable Energy		264			
21	RTESC Restricted Total Elec. School/Church	14,751	1,065,912	84	175,607	0.0723
22	SES Standard Educ Services	40,859	2,932,553	84	486,417	0.0718
23	SGS Small General Service	3,363,682	281,937,039	78,857	42,655	0.0838
24	SSR Standby Service Rider		5,136	1		
25	ST Short Term	5,442	641,318	977	5,570	0.1178
26	Amortization of Reg Liab		954,100			
27	Amortization of Reg. Liability - RECA		5,224,543			
28	Energy Efficiency Program		1,799,102			
29	Unbilled Revenue Accrual	6,000	1,598,000			
30	Estimate	(21,665)	(1,219,006)			
31	**Total Commercial**	**$ 7,557,034**	**$ 583,419,172**	**82,827**	**91,239**	**0.0772**

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Sales Usage, Revenues, and Customer Data
Year Ended March 31, 2011

Line No.	Description Col. 1	MWH Sales Col. 2	Revenue Col. 3	Average Number of Customers Col. 4	KWH Sales per Customer Col. 5	Revenue per KWH Sold (cents) Col. 6
	Industrial					
1	DOR Dedicated Off-Peak Rider	$ 31	$ 2,315	1	31,000	0.0747
2	GSS Generation Substitution Service	14,957	964,689	15	997,133	0.0645
3	HLF High Load Factor	3,466,743	188,947,230	95	36,492,032	0.0545
4	ICS Interruptible Contract Serv.	58,464	3,274,158	1	58,464,000	0.0560
5	LTM Large Tire Mfg.	136,332	6,947,606	1	136,332,000	0.0510
6	MGS Medium General Service	1,231,871	85,396,609	320	3,849,597	0.0693
7	RPS Restricted Peak Service	14,395	881,147	9	1,599,444	0.0612
8	SGS Small General Service	263,145	21,872,027	4,403	59,765	0.0831
9	ST Short Term	32	3,564	5	6,400	0.1114
10	CON Special Contract	393,926	16,929,737	1	393,926,000	0.0430
11	Amortization of Reg Liab		419,595			
12	Amortization of Reg. Liability - RECA		3,929,450			
13	Energy Efficiency Program		1,293,762			
14	Unbilled Revenue Accrual	(48,000)	(2,252,000)			
15	Estimate	(3,198)	(204,894)			
16	**Total Industrial**	**$ 5,528,698**	**$ 328,404,995**	**4,851**	**1,139,703**	**0.0594**
	Public Street & Highway Lighting					
17	SL Street Lighting	$ 82,822	$ 11,501,582			0.1389
18	SSL Special Street Light	266	32,202			
19	TS Traffic Signal Service	4,702	442,984			0.0942
20	Amortization of Reg Liab		12,097			
21	Amortization of Reg. Liability - RECA		60,930			
22	**Total public street & hwy lighting**	**$ 87,790**	**$ 12,049,795**	N/A	N/A	0.1373
23	**Total sales of electric**	**$ 20,106,706**	**$ 1,593,216,412**	**686,320**	**29,296**	**0.0792**

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Payroll Data
12 Months Ending

Line No.	Account Number	Description Col. 1	March 31, 2010 Col. 2	March 31, 2011 Col. 3
		WESTAR ENERGY ELECTRIC OPERATIONS		
		Utility Plant Related Payroll		
1	106-107	Construction Work in Progress	$ 14,649,569	$ 15,282,164
2	108	Plant Removal	3,473,647	3,598,328
3		**Total Utility Plant Related Payroll**	**$ 18,123,216**	**$ 18,880,492**
		Operation and Maintenance Related Payroll Expenses		
		Steam Power Generation		
		Operation		
4	500	Operation, Supervision, and Engineering	$ 5,041,658	$ 4,729,814
5	501	Fuel	1,560,186	2,418,322
6	502	Steam Expenses	10,262,083	10,516,170
7	505	Electric Expenses	1,351,762	1,324,011
8	506	Miscellaneous Steam Power Expenses	1,330,490	1,361,106
9	507	Rents	23	297
10		**Total Operation**	**$ 19,546,202**	**$ 20,349,720**
		Maintenance		
11	510	Maintenance, Supervision, and Engineering	$ 6,385,143	$ 6,471,608
12	511	Maintenance of Structures	851,952	798,114
13	512	Maintenance of Boiler Plants	7,483,669	7,868,518
14	513	Maintenance of Electric Plants	3,030,191	2,728,602
15	514	Maintenance of Misc. Steam Plant	1,516,758	1,060,305
16		**Total Maintenance**	**$ 19,267,713**	**$ 18,927,147**
17		**Total Steam Power Generation**	**$ 38,813,915**	**$ 39,276,867**

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Payroll Data
12 Months Ending

Line No.	Account Number	Description Col. 1	March 31, 2010 Col. 2	March 31, 2011 Col. 3
		Nuclear Power Generation		
		Operation		
1	517	Operation, Supervision, and Engineering	$ 9,126	$ 37,068
2		**Total Operation**	**$ 9,126**	**$ 37,068**
		Nuclear Power Generation		
		Maintenance		
3	528	Maintenance Supervision and Engineering	$ 27,379	$ 111,204
4	531	Maintenance of Electric Plant	11,688	3,929
5		**Total Maintenance**	**$ 39,067**	**$ 115,133**
6		**Total Nuclear Generation Expenses**	**$ 48,193**	**$ 152,201**
		Other Power Generation		
		Operation		
7	546	Other Power	$ 330,995	$ 347,418
8	547	Other Power	53,362	56,190
9	548	Generation Expenses	376,442	214,261
10	549	Misc. Other Power Generation Expenses	378,370	476,634
11		**Total Operation**	**$ 1,139,169**	**$ 1,094,503**
		Other Power Generation		
		Maintenance		
12	551	Other Power	$ 280,073	$ 259,908
13	553	Maintenance of Electric and Generating Plant	212,111	437,813
14	554	Maintenance of Misc. Other Plant	567,197	593,340
15		**Total Maintenance**	**$ 1,059,381**	**$ 1,291,061**
16		**Total Other Power Generation**	**$ 2,198,550**	**$ 2,385,564**
		Other Power Supply Expenses		
17	556	System Control and Load Dispatching	$ 1,782,461	$ 1,411,356
18	557	Other Expenses	1,062,791	2,448,737
19		**Total Other Power Supply Expenses**	**$ 2,845,252**	**$ 3,860,093**

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Payroll Data
12 Months Ending

Line No.	Account Number	Description	March 31, 2010	March 31, 2011
		Col. 1	Col. 2	Col. 3
		Transmission Expenses		
		Operations		
1	560	Operation, Supervision, and Engineering	$ 762,570	$ 606,289
2	561	Load Dispatching	811,663	840,276
3	562	Station Expenses	199,021	255,457
4	563	Overhead Line Expenses	215,551	248,799
5	564	Underground Line Expenses	192,880	217,714
6	566	Miscellaneous Transmission Expenses	780,330	657,378
7		**Total Operation**	**$ 2,962,015**	**$ 2,825,913**
		Maintenance		
8	568	Maintenance, Supervision, and Engineering	$ 950,998	$ 992,377
9	569	Maintenance of Structures	146,343	171,431
10	570	Maintenance of Station Equipment	1,785,042	1,638,566
11	571	Maintenance of Overhead lines	480,905	625,355
12	572	Maintenance of Underground Lines	193,051	217,679
13	573	Maintenance of Misc. Transmission Plants	1,332	107
14		**Total Maintenance**	**$ 3,557,671**	**$ 3,645,515**
15		**Total Transmission Expenses**	**$ 6,519,686**	**$ 6,471,428**

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Payroll Data
12 Months Ending

Line No.	Account Number	Description Col. 1	March 31, 2010 Col. 2	March 31, 2011 Col. 3
		Distribution Expenses		
		Operation		
1	580	Operation, Supervision, and Engineering	$ 3,185,961	$ 3,048,673
2	581	Load Dispatching	2,834,922	2,969,722
3	582	Station Expenses	448,412	360,149
4	583	Overhead Line Expenses	2,503,242	2,909,579
5	584	Underground Line Expenses	983,563	1,183,513
6	585	Street lighting and Signal System Expenses	315,688	194,538
7	586	Meter Expenses	4,469,530	4,780,097
8	587	Customer Installation Expenses	147,148	101,126
9	588	Miscellaneous Distribution Expenses	3,006,577	3,205,421
10	589	Rents	35	0
11		**Total Operation**	**$ 17,895,078**	**$ 18,752,818**
		Maintenance		
12	590	Maintenance, Supervision, and Engineering	$ 1,334,700	$ 1,410,241
13	591	Maintenance of Structures	18,512	1,746
14	592	Maintenance of Station Equipment	1,622,333	1,546,399
15	593	Maintenance of Overhead Lines	4,639,968	3,027,808
16	594	Maintenance of Underground Lines	1,181,116	1,377,583
17	595	Maintenance of Line Transformers	312,183	304,832
18	596	Maintenance of Street Lighting and Signal Systems	317,182	239,092
19	597	Maintenance of Meters	640,888	630,094
20	598	Maintenance of Misc. Distribution Plants	1,225,089	1,130,624
21		**Total Maintenance**	**$ 11,291,971**	**$ 9,668,419**
22		**Total Distribution Expenses**	**$ 29,187,049**	**$ 28,421,237**

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Payroll Data
12 Months Ending

Line No.	Account Number	Description Col. 1	March 31, 2010 Col. 2	March 31, 2011 Col. 3
		Customer Accounts Expenses		
1	901	Supervision	$ 2,043,973	$ 1,761,066
2	902	Meter Reading Expenses	3,726,154	4,033,461
3	903	Customer Records and Collection Expenses	7,068,266	6,811,614
4	905	Misc. Customer Accounts Expenses	424	105
5		**Total Customer Accounts Expenses**	**$ 12,838,817**	**$ 12,606,246**
		Customer Service and Informational Expenses		
6	907	Supervision	$ 745,433	$ 800,910
7	908	Customer Assistance Program	2,033,356	2,069,533
8	909	Informational and Instructional Expenses	55,808	52,031
9		**Total Customer Service and Informational Exps**	**$ 2,834,597**	**$ 2,922,474**
		Sales Expenses		
10	912	Demonstrating and Selling Expenses	0	0
11		**Total Sales Expenses**	**$ -**	**$ -**

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Payroll Data
12 Months Ending

Line No.	Account Number	Description Col. 1	March 31, 2010 Col. 2	March 31, 2011 Col. 3
		Administrative and General Expenses		
		Operation		
1	920	Administrative and General Salaries	$ 39,061,001	$ 45,206,659
2	921	Office Supplies and Expenses	0	0
3	922	Administrative Expense Transmission	(154,238)	0
4	923	Outside Services Employed	0	20,965
5	926	Employee Pensions and Benefits	268,908	229,352
6	930	Miscellaneous General Expenses	0	1,110
7		**Total Operation**	**$ 39,175,671**	**$ 45,458,086**
		Maintenance		
8	935	**Maintenance of General Plants**	770,824	652,821
9		**Total Administrative and General Expenses**	**$ 39,946,495**	**$ 46,110,907**
10		**Total Westar Energy Electric O&M Payroll Exps**	**$ 135,232,554**	**$ 142,207,017**
11		**Westar Energy Electric Operations Payroll**	**$ 153,355,770**	**$ 161,087,510**

SECTION 9

Test Year and Pro Forma Income Statements

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Pro Forma Operating Income Statement
Test Year Ended March 31, 2011

Line No.	Description	Schedule Reference	Amount Per Books	Elimination Adjustments	Pro Forma Adjustments	KCC Pro Forma Adjusted Balance
	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6
	Operating Revenue					
1	Electric Revenue	8-D,9-B	$1,923,731,046	($119,558,527)	($63,393,633)	$1,740,778,887
2	Service and Other	8-D,9-B	140,602,861	(150,581,834)	47,366,981	37,388,008
3	Total Revenue		$2,064,333,907	($270,140,361)	($16,026,651)	$1,778,166,895
	Operating Expenses					
4	Production Steam	8-E,9-B	$553,180,639	$473,850	($8,967,434)	$544,687,055
5	Production Nuclear	8-E,9-B	103,589,311	0	12,753,447	116,342,758
6	Production Other	8-E,9-B	46,866,925	0	116,402	46,983,327
7	Production Purchased Power	8-E,9-B	130,427,579	0	(1,249,638)	129,177,941
8	Transmission	8-E,9-B	148,845,651	(141,051,657)	42,448	7,836,442
9	Distribution	8-E,9-B	90,719,251	0	15,457,536	106,176,787
10	Customer Accounts	8-E,9-B	26,559,653	0	(302,280)	26,257,373
11	Customer Service and Information	8-E,9-B	3,709,845	0	76,221	3,786,066
12	Sales	8-E,9-B	2,317	0	0	2,317
13	Administration and General	8-E,9-B	195,272,780	(8,578,333)	36,217,841	222,912,288
14	Total Operating Expenses		$1,299,173,951	($149,156,140)	$54,144,543	$1,204,162,354
15	Depreciation and Amortization	9-B,10-A	$246,709,942	($30,902,320)	($31,600,559)	$184,207,063
16	Taxes Other Than Income Taxes	9-B,11-B	86,699,593	(11,492,990)	359,623	75,566,225
17	Gains from Dispositions of Allowances		(459,123)	0	0	(459,123)
18	Income Taxes - Current	9-B,11-E	24,680,102	(3,613,875)	34,291,267	55,357,494
19	Provision for Deferred Income Taxes	9-B,11-F	87,139,777	(29,279,778)	(36,439,425)	21,420,573
20	Investment Tax Credit - Net	9-B,11-F	(2,523,281)	382,970	(126,377)	(2,266,688)
21	Total Expenses		$1,741,420,960	($224,062,133)	$20,629,071	$1,537,987,899
22	Operating Income - Present rates		$322,912,947	($46,078,228)	($36,655,723)	$240,178,995

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Pro Forma Operating Income Statement
Test Year Ended March 31, 2011

Line No.	Description	Schedule Reference	Amount After Elimination Adjustments	Pro Forma Adjustments	KCC Pro Forma Operations
	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5
	Operating Revenue				
1	Electric Revenue	8-D,9-B	$1,804,172,519	($63,393,633)	$1,740,778,887
2	Service and Other	8-D,9-B	(9,978,973)	47,366,981	37,388,008
3	Total Revenue		$1,794,193,546	($16,026,651)	$1,778,166,895
	Operating Expenses				
4	Production Steam	8-E,9-B	$553,654,489	($8,967,434)	$544,687,055
5	Production Nuclear	8-E,9-B	103,589,311	12,753,447	116,342,758
6	Production Other	8-E,9-B	46,866,925	116,402	46,983,327
7	Production Purchased Power	8-E,9-B	130,427,579	(1,249,638)	129,177,941
8	Transmission	8-E,9-B	7,793,994	42,448	7,836,442
9	Distribution	8-E,9-B	90,719,251	15,457,536	106,176,787
10	Customer Accounts	8-E,9-B	26,559,653	(302,280)	26,257,373
11	Customer Service and Information	8-E,9-B	3,709,845	76,221	3,786,066
12	Sales	8-E,9-B	2,317	0	2,317
13	Administration and General	8-E,9-B	186,694,447	36,217,841	222,912,288
14	Total Operating Expenses		$1,150,017,811	$54,144,543	$1,204,162,354
15	Depreciation and Amortization	9-B,10-A,10-C	$215,807,620	($31,600,559)	$184,207,061
16	Taxes Other Than Income Taxes	9-B,11-B	75,206,602	359,623	75,566,225
17	Gain on Disposition of Allowances		(459,123)	0	(459,123)
18	Income Taxes - Current	9-B,11-E	21,066,227	34,291,267	55,357,494
19	Provision for Deferred Income Taxes	9-B,11-F	57,859,999	(36,439,425)	21,420,573
20	Investment Tax Credit - Net	9-B,11-F	(2,140,311)	(126,377)	(2,266,688)
21	Total Expenses		$1,517,358,828	$20,629,071	$1,537,987,899
22	Operating Income - Present rates		$276,834,718	($36,655,724)	$240,178,995

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Line No.	Description	IS-1 Weather Normalization	IS-2 Customer Annualization	IS-3 Unbilled Revenue	IS-4 Out-of-Period Revenues	IS-5 Economic Development Rider	IS-6 COLI	IS-7 Reset Non-fuel Wholesale Base
	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8
	Operating Revenue							
1	Electric Revenue	($33,144,733)	$868,644	($2,138,000)	($3,549,388)	$128,589	$0	$20,361,658
2	Service and Other	0	0	0	0	0	49,543,424	0
3	Total Revenue	($33,144,733)	$868,644	($2,138,000)	($3,549,388)	$128,589	$49,543,424	$20,361,658
	Operating Expenses							
4	Production Steam	($11,160,755)	$0	$0	$0	$0	$0	$0
5	Production Nuclear	0	0	0	0	0	0	0
6	Production Other	0	0	0	0	0	0	0
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	0	0	0	0	0	0
14	Total Operating Expenses	($11,160,755)	$0	$0	$0	$0	$0	$0
15	Depreciation and Amortization	$0	$0	$0	$0	$0	$0	$0
16	Taxes Other Than Income Taxes	0	0	0	0	0	0	0
17	Gains from Dispositions of Allowance:	0	0	0	0	0	0	0
18	Income Taxes - Current	(8,694,663)	343,549	(845,579)	(1,403,783)	50,857	19,594,424	8,053,036
19	Provision for Deferred Income Taxes	0	0	0	0	0	0	0
20	Investment Tax Credit - Net	0	0	0	0	0	0	0
21	Total Expenses	($19,855,418)	$343,549	($845,579)	($1,403,783)	$50,857	$19,594,424	$8,053,036
22	Operating Income	($13,289,315)	$525,095	($1,292,421)	($2,145,605)	$77,732	$29,949,000	$12,308,622

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

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Line No.	Description	IS-8 Benefit Expense Changes	IS-9 Payroll Adjustment	IS-10 Deferred Pension Expense Amortization	IS-11 Interest on Customer Deposits	IS-12 Reserve Normalization	IS-13 Donations	IS-14 Rate Case Expense
	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8
	Operating Revenue							
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
	Operating Expenses							
4	Production Steam	$0	$2,656,945	$0	$0	$0	$0	$0
5	Production Nuclear	0	1,010,707	0	0	0	0	0
6	Production Other	0	116,402	0	0	0	0	0
7	Production Purchased Power	0	144,966	0	0	0	0	0
8	Transmission	0	42,448	0	0	0	0	0
9	Distribution	0	1,584,681	0	0	0	0	0
10	Customer Accounts	0	390,865	0	116,608	0	0	0
11	Customer Service and Information	0	76,221	0	0	0	0	0
12	Sales	0	0	0	0	0	0	0
13	Administration and General	25,205,238	(3,042,936)	12,446,934	0	2,450,380	365,898	146,572
14	Total Operating Expenses	$25,205,238	$2,980,300	$12,446,934	$116,608	$2,450,380	$365,898	$146,572
15	Depreciation and Amortization	$0	$0	$0	$0	$0	$0	$0
16	Taxes Other Than Income Taxes	0	227,993	0	0	0	0	0
17	Gain on Disposition of Allowances	0	0	0	0	0	0	0
18	Income Taxes - Current	(9,968,672)	(1,268,880)	(4,922,762)	(46,118)	(969,125)	(144,713)	(57,969)
19	Provision for Deferred Income Taxes	0	0	0	0	0	0	0
20	Investment Tax Credit - Net	0	0	0	0	0	0	0
21	Total Expenses	$15,236,566	$1,939,413	$7,524,172	$70,490	$1,481,255	$221,186	$88,603
22	Operating Income	($15,236,566)	($1,939,413)	($7,524,172)	($70,490)	($1,481,255)	($221,186)	($88,603)

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

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Line No.	Description	IS-15 Advertising Elimination	IS-16 Vegetation Management	IS-17 Wolf Creek Outage	IS-18 EEI Dues	IS-19 Expense Elimination	IS-20 Relocation Expense	IS-21 SCR Catalyst
	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8
	Operating Revenue							
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
	Operating Expenses							
4	Production Steam	$0	$0	$0	$0	$0	$0	$597,853
5	Production Nuclear	0	0	11,742,740	0	0	0	0
6	Production Other	0	0	0	0	0	0	0
7	Production Purchased Power	0	0	0	0	0	0	0
8	Transmission	0	0	0	0	0	0	0
9	Distribution	0	20,050,000	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	(125,983)	0	147,252	28,511	(25,331)	278,695	0
14	Total Operating Expenses	($125,983)	$20,050,000	$11,889,992	$28,511	($25,331)	$278,695	$597,853
15	Depreciation and Amortization	$0	$0	$0	$0	$0	$0	$0
16	Taxes Other Than Income Taxes	0	0	141,645	0	0	0	0
17	Gain on Disposition of Allowances	0	0	0	0	0	0	0
18	Income Taxes - Current	49,826	(7,929,775)	(4,758,513)	(11,276)	10,019	(110,224)	(236,451)
19	Provision for Deferred Income Taxes	0	0	0	0	0	0	0
20	Investment Tax Credit - Net	0	0	0	0	0	0	0
21	Total Expenses	($76,157)	$12,120,225	$7,273,125	$17,235	($15,313)	$168,471	$361,402
22	Operating Income	$76,157	($12,120,225)	($7,273,125)	($17,235)	$15,313	($168,471)	($361,402)

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

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Line No.	Description	IS-22 Bad Debt Expense	IS-23 Merger Savings	IS-24 Annualized Depreciation	IS-25 Depreciation Study	IS-26 800 Kansas Second Floor	IS-27 Transmission Portion of Adjustments	IS-28 Regulatory Liability State Line
	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8
	Operating Revenue							
1	Electric Revenue	$0	$0	$0	$0	$0	$0	($832,172)
2	Service and Other	0	0	0	0	0	(2,176,443)	0
3	Total Revenue	$0	$0	$0	$0	$0	($2,176,443)	($832,172)
	Operating Expenses							
4	Production Steam	$0	$0	$0	$0	$0	$0	$0
5	Production Nuclear	0	0	0	0	0	0	0
6	Production Other	0	0	0	0	0	0	0
7	Production Purchased Power	0	0	0	0	0	0	(1,394,604)
8	Transmission	0	0	0	0	0	0	0
9	Distribution	0	0	0	0	0	0	0
10	Customer Accounts	(809,753)	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	0	0	0	0	(1,657,390)	0
14	Total Operating Expenses	($809,753)	$0	$0	$0	$0	($1,657,390)	($1,394,604)
15	Depreciation and Amortization	$0	$6,625,909	$2,049,102	($30,704,233)	($206,677)	($797,116)	$0
16	Taxes Other Than Income Taxes	0	0	0	0	0	(10,016)	0
17	Gain on Disposition of Allowances	0	0	0	0	0	0	0
18	Income Taxes - Current	320,257	(10,573,327)	35,697,304	0	81,741	185,154	222,442
19	Provision for Deferred Income Taxes	0	(2,382,587)	(32,738,852)	11,589,982	0	0	0
20	Investment Tax Credit - Net	0	0	0	(126,377)	0	0	0
21	Total Expenses	($489,496)	($6,330,005)	$5,007,554	($19,240,628)	($124,936)	($2,279,368)	($1,172,162)
22	Operating Income	$489,496	$6,330,005	($5,007,554)	$19,240,628	$124,936	$102,925	$339,990

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

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Line No.	Description	IS-29 Regulatory Asset Ice Storm	IS-30 Reg Asset Gain on Sale of #6 Oil	IS-31 Regulatory Asset ONEOK PPA	IS-32 Energy Efficiency Demand Response Rider	IS-33 ECRR	IS-34 Tax Rate Change	IS-35 Prior Year Adjustments
	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8
	Operating Revenue							
1	Electric Revenue	$0	$0	$0	($925,716)	($44,162,515)	$0	$0
2	Service and Other	0	0	0	0	0	0	0
3	Total Revenue	$0	$0	$0	($925,716)	($44,162,515)	$0	$0
	Operating Expenses							
4	Production Steam	$0	($1,061,477)	$0	$0	$0	$0	$0
5	Production Nuclear	0	0	0	0	0	0	0
6	Production Other	0	0	0	0	0	0	0
7	Production Purchased Power	0	0	0	0	0	0	0
8	Transmission	0	0	0	0	0	0	0
9	Distribution	(6,177,145)	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	0	0	0	0	0	0
14	Total Operating Expenses	($6,177,145)	($1,061,477)	$0	$0	$0	$0	$0
15	Depreciation and Amortization	$0	$0	$909,380	$0	($9,476,924)	$0	$0
16	Taxes Other Than Income Taxes	0	0	0	0	0	0	0
17	Gain on Disposition of Allowances	0	0	0	0	0	0	0
18	Income Taxes - Current	2,443,061	419,814	(359,660)	(366,121)	(2,923,655)	(7,003)	3,169,203
19	Provision for Deferred Income Taxes	0	0	0	0	(10,794,496)	(60,774)	(1,650,502)
20	Investment Tax Credit - Net	0	0	0	0	0	0	0
21	Total Expenses	($3,734,084)	($641,663)	$549,720	($366,121)	($23,195,075)	($67,777)	$1,518,701
22	Operating Income	$3,734,084	$641,663	($549,720)	($559,595)	($20,967,440)	$67,777	($1,518,701)

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

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Line No.	Description	IS-36 Eliminations SFAS 5/ FIN 48	IS-37 Interest Synchronization	Pro Forma Adjustments	KCC Pro Forma Adjustments
	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5
	Operating Revenue				
1	Electric Revenue	$0	$0	($63,393,633)	($63,393,633)
2	Service and Other	0	0	47,366,981	47,366,981
3	Total Revenue	$0	$0	($16,026,651)	($16,026,651)
	Operating Expenses				
4	Production Steam	$0	$0	($8,967,434)	($8,967,434)
5	Production Nuclear	0	0	12,753,447	12,753,447
6	Production Other	0	0	116,402	116,402
7	Production Purchased Power	0	0	(1,249,638)	(1,249,638)
8	Transmission	0	0	42,448	42,448
9	Distribution	0	0	15,457,536	15,457,536
10	Customer Accounts	0	0	(302,280)	(302,280)
11	Customer Service and Information	0	0	76,221	76,221
12	Sales	0	0	0	0
13	Administration and General	0	0	36,217,841	36,217,841
14	Total Operating Expenses	$0	$0	$54,144,543	$54,144,543
15	Depreciation and Amortization	$0	$0	($31,600,559)	($31,600,559)
16	Taxes Other Than Income Taxes	0	0	359,623	359,623
17	Gain on Disposition of Allowances	0	0	0	0
18	Income Taxes - Current	(218,150)	19,466,999	34,291,267	34,291,267
19	Provision for Deferred Income Taxes	(402,196)	0	(36,439,425)	(36,439,425)
20	Investment Tax Credit - Net	0	0	(126,377)	(126,377)
21	Total Expenses	($620,346)	$19,466,999	$20,629,072	$20,629,071
22	Operating Income	$620,346	($19,466,999)	($36,655,723)	($36,655,724)

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

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Line No.	Description Col. 1	Increase Col. 2	Decrease Col. 3
	Adjustment IS-1 - Weather Normalization		
	Operating Revenue		
1	Electric Revenue	0	33,144,733
	Operating Expenses		
2	Production Steam	0	11,160,755
	Income Taxes		
3	Income Taxes - Current	0	8,694,663
	To adjust sales for normal weather		
	Adjustment IS-2 - Customer Annualization		
	Operating Revenue		
4	Electric Revenue	868,644	0
	Income Taxes		
5	Income Taxes - Current	343,549	0
	To adjust sales for customer count at the end of the test period		

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Line No.	Description Col. 1	Increase Col. 2	Decrease Col. 3
	<u>Adjustment IS-3 -Unbilled Revenue</u>		
	<u>Operating Revenue</u>		
1	Electric Revenue	0	2,138,000
	<u>Income Taxes</u>		
2	Income Taxes - Current		845,579
	To reflect all unbilled test year revenue in the test year		
	<u>Adjustment IS-4 - Out-of-Period Revenues</u>		
	<u>Operating Revenue</u>		
3	Electric Revenue	0	3,549,388
	<u>Income Taxes</u>		
4	Income Taxes - Current	0	1,403,783
	To reflect adjustment for sales booked out-of-period		
	<u>Adjustment IS-5 - Economic Development Rider</u>		
	<u>Operating Revenue</u>		
5	Electric Revenue	128,589	0
	<u>Income Taxes</u>		
6	Income Taxes - Current	50,857	0
	To reflect recovery of discounts provided through the Economic Development Rider		

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Line No.	Description Col. 1	Increase Col. 2	Decrease Col. 3
	Adjustment IS-6 - COLI		
	Operating Revenue		
1	Service and Other Revenues	49,543,424	0
	Income Taxes		
2	Income Taxes - Current	19,594,424	0
	To reflect an actuarially determined amount of Company Owned Life Insurance (COLI) Income, pursuant to Commission Order (Docket No. 142,098-U)		
	Adjustment IS-7 - Reset Non-fuel Wholesale Base		
	Operating Revenue		
3	Electric Revenue	20,361,658	0
	Income Taxes		
4	Income Taxes - Current	8,053,036	0
	To reflect wholesale revenue in base rates		
	Adjustment IS-8 - Benefit Expense Changes		
	Operating Expenses		
5	Administration and General	25,205,238	0
	Income Taxes		
6	Income Taxes - Current	0	9,968,672
	To adjust for employee benefit expense changes		

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Line No.	Description Col. 1	Increase Col. 2	Decrease Col. 3
	Adjustment IS-9 - Payroll Adjustment		
	Operating Expenses		
1	Production Steam	2,656,945	0
2	Production Nuclear	1,010,707	0
3	Production Other	116,402	0
4	Production Purchased Power	144,966	0
5	Transmission	42,448	0
6	Distribution	1,584,681	0
7	Customer Accounts	390,865	0
8	Customer Service and Information	76,221	0
9	Sales	0	0
10	Administration and General	0	3,042,936
11	Taxes Other Than Income Taxes	227,993	0
	Income Taxes		
12	Income Taxes - Current	0	1,268,880
	To annualize payroll		
	Adjustment IS-10 - Deferred Pension Expense Amortization		
	Operating Expenses		
13	Administration and General	12,446,934	0
	Income Taxes		
14	Income Taxes - Current	0	4,922,762
	To reflect the deferred pension expense amortization		

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Line No.	Description Col. 1	Increase Col. 2	Decrease Col. 3
	Adjustment IS-11 - Interest on Customer Deposits		
	Operating Expenses		
1	Customer Accounts	116,608	0
	Income Taxes		
2	Income Taxes - Current	0	46,118
	To reflect the interest on customer deposits in accordance with the Commission Order (Docket No. 01-WSRE-436-RTS)		
	Adjustment IS-12 - Reserve Normalization		
	Operating Expenses		
3	Administration and General	2,450,380	0
	Income Taxes		
4	Income Taxes - Current	0	969,125
	To normalize reserve account accruals		
	Adjustment IS-13 - Donations		
	Operating Expenses		
5	Administration and General	365,898	0
	Income Taxes		
6	Income Taxes - Current	0	144,713
	To include one half of civic and charitable expenses in cost of service for the test year		

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Line No.	Description Col. 1	Increase Col. 2	Decrease Col. 3
	Adjustment IS-14 - Rate Case Expense		
	Operating Expenses		
1	Administration and General	146,572	0
	Income Taxes		
2	Income Taxes - Current	0	57,969
	To include amortization of previous rate case amortization balance and of the expected cost of this proceeding		
	Adjustment IS-15 - Advertising Elimination		
	Operating Expenses		
3	Administration and General	0	125,983
	Income Taxes		
4	Income Taxes - Current	49,826	0
	To remove advertising expense related to promoting the Company image		
	Adjustment IS-16 - Vegetation Management		
	Operating Expenses		
5	Distribution	20,050,000	0
	Income Taxes		
6	Income Taxes - Current	0	7,929,775
	To reflect the expense associated with the distribution line clearance program		

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Line No.	Description Col. 1	Increase Col. 2	Decrease Col. 3
	Adjustment IS-17 - Wolf Creek Outage		
	Operating Expenses		
1	Production Operations Nuclear	2,833,657	0
2	Production Maintenance Nuclear	8,909,083	0
3	Administration and General	147,252	0
4	Taxes Other Than Income	141,645	0
	Income Taxes		
5	Income Taxes - Current	0	4,758,513
	To reflect the expense associated with the Wolf Creek Outage		
	Adjustment IS-18 - EEI Dues		
	Operating Expenses		
6	Administration and General	28,511	0
	Income Taxes		
7	Income Taxes - Current	0	11,276
	To eliminate the non-utility expense included in the EEI dues		
	Adjustment IS-19 - Expense Elimination		
	Operating Expenses		
8	Administration and General	0	25,331
	Income Taxes		
9	Income Taxes - Current	10,019	0
	To remove outside services for former officers		

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Line No.	Description Col. 1	Increase Col. 2	Decrease Col. 3
	Adjustment IS-20 - Relocation Expense		
	Operating Expenses		
1	Administration and General	278,695	0
	Income Taxes		
2	Income Taxes - Current	0	110,224
	To relect five year average of employee relocation costs		
	Adjustment IS-21 - SCR Catalyst		
	Operating Expenses		
3	Production Steam	597,853	0
	Income Taxes		
4	Income Taxes - Current	0	236,451
	To reflect replacing the SCR catalyst modules		
	Adjustment IS-22 - Bad Debt Expense		
	Operating Expenses		
5	Customer Accounts	0	809,753
	Income Taxes		
6	Income Taxes - Current	320,257	0
	To normalize bad debt expense based on a three year average, and annualizing bad debt expense based on the pro forma revenue increase		

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Explanation of Pro Forma Adjustments to Operating Revenues and Expenses
Test Year Ended March 31, 2011

Line No.	Description Col. 1	Increase Col. 2	Decrease Col. 3
	Adjustment IS-23 - Merger Savings		
	Depreciation and Amortization		
1	Depreciation and Amortization	6,625,909	0
	Income Taxes		
2	Income Taxes - Current	0	10,573,327
3	Income Taxes - Deferred	0	2,382,587
	To include the acquisition premium resulting from KPL/KG&E merger		
	Adjustment IS-24 - Annualized Depreciation		
	Depreciation and Amortization		
4	Depreciation and Amortization	2,049,102	0
	Income Taxes		
5	Income Taxes - Current	35,697,304	0
6	Income Taxes - Deferred	0	32,738,852
	To reflect depreciation based on plant in service at the end of the test year		
	Adjustment IS-25 - Depreciation Study		
	Depreciation and Amortization		
7	Depreciation and Amortization	0	30,704,233
	Income Taxes		
8	Income Taxes - Current	11,589,982	0
9	Investment Tax Credit - Net		126,377
	To reflect changes due to proposed revisions to depreciation accrual rates		

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Explanation of Pro Forma Adjustments to Operating Revenues and Expenses
Test Year Ended March 31, 2011

Line No.	Description Col. 1	Increase Col. 2	Decrease Col. 3
	Adjustment IS-26 - 800 Kansas Second Floor		
	Depreciation and Amortization		
1	Depreciation and Amortization	0	206,677
	Income Taxes		
2	Income Taxes - Current	81,741	0
	To exclude the cost of renovating 800 Kansas second floor area not used by the utility		
	Adjustment IS-27 - Transmission Portion of Adjustments		
	Operating Revenue	0	2,176,443
3	Service and Other Revenues		
	Operating Expenses		
4	Administration and General	0	1,657,390
	Depreciation and Amortization		
5	Depreciation and Amortization	0	797,116
6	Taxes Other Than Income Taxes	0	10,016
	Income Taxes		
7	Income Taxes - Current	185,154	0
	To remove Transmission portion of all appropriate pro forma adjustments		

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Explanation of Pro Forma Adjustments to Operating Revenues and Expenses
Test Year Ended March 31, 2011

Line No.	Description Col. 1	Increase Col. 2	Decrease Col. 3
	Adjustment IS-28 - Regulatory Liability - State Line		
	Operating Revenue		
1	Other Operating Revenues	0	832,172
	Operating Expenses		
2	Production Purchase Power	0	1,394,604
	Income Taxes		
3	Income Taxes - Current	222,442	0
	To reflect amortization of the anticipated purchase power related to State Line units to the actual for the year		
	Adjustment IS-29 - Regulatory Asset - Ice Storm		
	Operating Expenses		
4	Distribution	0.00	6,177,145
	Income Taxes		
5	Income Taxes - Current	2,443,061	0
	To reflect amortization of the Ice Storms expenses		
	Adjustment IS-30 - Regulatory Asset - Gain on Sale of #6 Oil		
	Operating Expenses		
6	Production Steam	0	1,061,477
	Income Taxes		
7	Income Taxes - Current	419,814	0
	To reflect the amortization of the gain on sale of #6 oil		

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Explanation of Pro Forma Adjustments to Operating Revenues and Expenses
Test Year Ended March 31, 2011

Line No.	Description Col. 1	Increase Col. 2	Decrease Col. 3
	Adjustment IS-31 - Regulatory Asset - ONEOK PPA		
	Depreciation and Amortization		
1	Depreciation and Amortization	909,380	0
	Income Taxes		
2	Income Taxes - Current	0	359,660
	To reflect Spring Creek and the PPA sales to ONEOK in Westar South		
	Adjustment IS-32 - Energy Efficiency Demand Response Rider		
	Operating Revenue		
3	Other Operating Revenues	0	925,716
	Income Taxes		
4	Income Taxes - Current	0	366,121
	To remove expenses from the test period that are recoved through the Energy Efficiency Demand Response Rider		
	Adjustment IS-33 -Environmental Cost Recovery Rider (ECRR)		
	Operating Revenue		
5	Electric Revenues	0	44,162,515
	Depreciation and Amortization		
6	Depreciation and Amortization	0	9,476,924
	Income Taxes		
7	Income Taxes - Current	0	2,923,655
8	Income Taxes - Deferred	0	10,794,496
	To remove depreciation expense that is recovered through the ECRR		

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Explanation of Pro Forma Adjustments to Operating Revenues and Expenses
Test Year Ended March 31, 2011

Line No.	Description Col. 1	Increase Col. 2	Decrease Col. 3
	Adjustment IS-34 - Tax Rate Change		
	Income Taxes		
1	Income Taxes - Current	0	7,003
2	Income Taxes - Deferred	0	60,774
	To adjust income taxes for the change in tax rate		
	Adjustment IS-35 - Prior Year Adjustments		
	Income Taxes		
3	Income Taxes - Current	3,169,203	0
4	Income Taxes - Deferred	0	1,650,502
	To adjust prior year taxes to agree with the tax return		
	Adjustment IS-36 - Eliminations SFAS 5/FIN 48		
	Income Taxes		
5	Income Taxes - Current	0	218,150
6	Income Taxes - Deferred	0	402,196
	To eliminate tax effects of tax smoothing, SFAS 5 and FIN 48 income and expense items, SFAS 123R, and non-utility state income taxes in the test year		

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Explanation of Pro Forma Adjustments to Operating Revenues and Expenses
Test Year Ended March 31, 2011

Line No.	Description Col. 1	Increase Col. 2	Decrease Col. 3
	Adjustment IS-37 - Interest Synchronization		
	Income Taxes		
1	Income Taxes - Current	19,466,999	0

To synchronize FIN 88 income and expense items in the test year
and to synchronize FIN 48 income and expenses in the test year

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Summary of Rate Base, Operating Income and Elimination Adjustments
Test Year Ended March 31, 2011

Line No.	Description	Balance Per Books	EA-2 RECA Elimination	EA-3 Transmission Elimination	Total Elimination Adjustments	Adjusted Balance After Elimination Adjustments
	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6
	Operating Revenue					
1	Electric Revenue	$1,923,731,046	$0	($119,558,527)	($119,558,527)	$1,804,172,519
2	Service and Other	140,602,861	(385,772)	(150,196,062)	(150,581,834)	(9,978,973)
3	Total Revenue	$2,064,333,907	($385,772)	($269,754,589)	($270,140,361)	$1,794,193,546
	Operating Expenses					
4	Production Steam	$553,180,639	$473,850	$0	$473,850	$553,654,489
5	Production Nuclear	103,589,311	0	0	0	103,589,311
6	Production Other	46,866,925	0	0	0	46,866,925
7	Production Purchased Power	130,427,579	0	0	0	130,427,579
8	Transmission	148,845,651	0	(141,051,657)	(141,051,657)	7,793,994
9	Distribution	90,719,251	0	0	0	90,719,251
10	Customer Accounts	26,559,653	0	0	0	26,559,653
11	Customer Service and Information	3,709,845	0	0	0	3,709,845
12	Sales	2,317	0	0	0	2,317
13	Administration and General	195,272,780	0	(8,578,333)	(8,578,333)	186,694,447
14	Total Operating Expenses	$1,299,173,951	$473,850	($149,629,990)	($149,156,140)	$1,150,017,811
15	Depreciation and Amortization	$246,709,942	$0	($30,902,320)	($30,902,320)	$215,807,622
16	Taxes Other Than Income Taxes	86,699,593	0	(11,492,990)	(11,492,990)	75,206,602
17	Gain on Disposition of Allowances	(459,123)	0	0	0	(459,123)
18	Income Taxes - Current	24,680,102	(4,192,021)	578,146	(3,613,875)	21,066,227
19	Provision for Deferred Income Taxes	87,139,777	3,852,040	(33,131,818)	(29,279,778)	57,859,999
20	Investment Tax Credit - Net	(2,523,281)	0	382,970	382,970	(2,140,311)
21	Total Expenses	$1,741,420,960	$133,869	($224,196,002)	($74,905,993)	$1,517,358,828
22	Operating Income	$322,912,946	($519,641)	($45,558,586)	($195,234,368)	$276,834,718

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Explanation of Elimination Adjustments to Operating Revenues and Expenses
Test Year Ended March 31, 2011

Line No.	Description Col. 1	Increase Col. 2	Decrease Col. 3
	Elimination Adjustment EA-2 - RECA Elimination		
	Operating Revenue		
1	Service and Other Revenues	0	385,772
	Operating Expenses		
2	Steam Production	473,850	0
	Income Taxes		
3	Income Taxes - Current	0	4,192,021
4	Income Taxes - Deferred	3,852,040	0
	To remove the 2009 Over/Under Recovery True-Up and add the 2010 Over/Under Recovery True-Up		
	Elimination Adjustment EA-3 - Transmission Elimination		
	Operating Revenue		
5	Electric Revenue	0	119,558,527
6	Service and Other Revenues	0	150,196,062
	Operating Expenses		
7	Transmission	0	141,051,657
8	Administration and General	0	8,578,333
	Depreciation and Amortization		
9	Depreciation and Amortization	0	30,902,320
	Taxes Other Than Income Taxes		
10	Taxes Other Than Income Taxes	0	11,492,990
	Income Taxes		
11	Income Taxes - Current	578,146	0
12	Income Taxes - Deferred		33,131,818
13	Investment Tax Credit - Net	382,970	0
	To remove transmission income and expenses		

SECTION 10
Depreciation and Amortization

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Pro Forma Depreciation and Amortization Expense
Test Year Ended March 31, 2011

Line No.	Description	Balance Per Books (Schedule 10-B)	Elimination Adjustments (Schedule 10-B)	Adjusted Balance After Elimination Adjustments (Schedule 10-B)	Pro Forma Adjustments	KCC Jurisdictional Pro Forma Balance
	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6
	Depreciation Expense					
1	Intangible Plant	$0	$0	$0	$0	$0
2	Steam Production	82,540,620	0	82,540,620	(22,409,194)	60,131,425
3	Nuclear Production	28,247,522	0	28,247,522	(6,235,810)	22,011,712
4	Other Production	28,641,595	0	28,641,595	254,425	28,896,020
5	Transmission Plant	30,221,427	(30,221,427)	0	0	0
6	Distribution Plant	45,291,285	0	45,291,285	(5,849,072)	39,442,212
7	General Plant	14,314,129	(628,820)	13,685,309	(3,580,110)	10,105,199
8	Total Depreciation Expense	$229,256,577	($30,850,247)	$198,406,330	($37,819,761)	$160,586,568
	Amortization Expense					
9	Depreciation Plant Lease to Others	$165,423	$0	$165,423	$0	$165,423
10	Depreciation Expense FERC AFUDC	(60)	0	(60)	0	(60)
11	Depreciation Difference - LaCygne	46,392	0	46,392	0	46,392
12	Depreciation Difference - 8/01 thru 3/02	805,080	(52,073)	753,007	0	753,007
13	Amortization of Limited term Elec Plant - Leasehold	2,497,189	0	2,497,189	(338,898)	2,158,291
14	Amortization of Computer System Software	5,558,078	0	5,558,078	0	5,558,078
15	Amort of Electric Plant Acquisition Adjmt Retail (KGE Acq Premium)	19,850,076	0	19,850,076	5,648,720	25,498,796
16	Pension Amortortization & OPEB Tracker Expense	(13,140,619)	0	(13,140,619)	909,380	(12,231,239)
17	Amort of SFAS 90 Wolf Creek	1,671,804	0	1,671,804	0	1,671,804
18	Amort of ONEOK PPA	0	0	0	0	0
19	Total Amortization Expense	$17,453,363	($52,073)	$17,401,290	$6,219,202	$23,620,492
20	Total Depreciation and Amortization Expense	$246,709,940	($30,902,320)	$215,807,620	($31,600,559)	$184,207,060

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Summary of Elimination Adjustments to Depreciation and Amortization Expense
Test Year Ended March 31, 2011

Line No.	Description	Balance Per Books	EA-3 Transmission Elimination	Total Elimination Adjustments	Adjusted Balance After Elimination Adjustments
	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5
	Depreciation Expense				
1	Intangible Plant	$0	$0	$0	$0
2	Steam Production	82,540,620	0	0	82,540,620
3	Nuclear Production	28,247,522	0	0	28,247,522
4	Other Production	28,641,595	0	0	28,641,595
5	Transmission Plant	30,221,427	(30,221,427)	(30,221,427)	0
6	Distribution Plant	45,291,285	0	0	45,291,285
7	General Plant	14,314,129	(628,820)	(628,820)	13,685,309
8	Total Depreciation Expense	$229,256,577	($30,850,247)	($30,850,247)	$198,406,330
	Amortization Expense				
9	Depreciation Plant Lease to Others	$165,423	$0	$0	$165,423
10	Depreciation Expense FERC AFUDC	(60)	0	0	(60)
11	Depreciation Difference - LaCygne	46,392	0	0	46,392
12	Depreciation Difference - 8/01 thru 3/02	805,080	(52,073)	(52,073)	753,007
13	Amortization of Limited term Elec Plant - Leasehold	2,497,189	0	0	2,497,189
14	Amortization of System Software	5,558,078	0	0	5,558,078
15	Amort of Electric Plant Acq Adjmt Retail (KGE Acq Premium)	19,850,076	0	0	19,850,076
16	Pension Amortization & OPEB Tracker Expense	(13,140,619)	0	0	(13,140,619)
17	Amort of SFAS 90 Wolf Creek	1,671,804	0	0	1,671,804
18	Amort of ONEOK PPA	0	0	0	0
19	Total Amortization Expense	$17,453,363	($52,073)	($52,073)	$17,401,290
20	Total Depreciation and Amortization Expense	$246,709,940	($30,902,320)	($30,902,320)	$215,807,620

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Explanation of Elimination Adjustment to Depreciation and Amortization Expense
Test Year Ended March 31, 2011

Line No.	Description Col. 1	Increase Col. 2	Decrease Col. 3
	Elimination Adjustment EA-3 - Transmission Elimination		
1	Transmission Plant	0	30,221,427
2	General Plant	0	628,820
3	Amortization Expense	0	52,073

To exclude transmission expenses

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Summary of Pro Forma Adjustments to Depreciation and Amortization Expense (a)
Test Year Ended March 31, 2011

Line No.	Description	IS-23 Merger Savings	IS-24 Annualized Depreciation	IS-25 Depreciation Study	IS-26 800 Kansas Second Floor	IS-27 Transmission Portion of Adjustments	IS-31 Regulatory Asset ONEOK PPA
	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7
	Depreciation Expense						
1	Intangible Plant	$0	$0	$0	$0	$0	$0
2	Steam Production	0	740,066	(13,672,336)	0	0	0
3	Nuclear Production	0	167,432	(6,403,242)	0	0	0
4	Other Production	0	4,212	250,213	0	0	0
5	Transmission Plant	0	0	0	0	0	0
6	Distribution Plant	0	1,007,697	(6,856,770)	0	0	0
7	General Plant	0	129,695	(3,667,629)	(206,677)	164,501	0
8	Total Depreciation Expense	$0	$2,049,102	($30,349,763)	($206,677)	$164,501	$0
	Amortization Expense						
9	Depreciation Plant Lease to Others	$0	$0	$0	$0	$0	$0
10	Depreciation Expense FERC AFUDC	0	0	0	0	0	0
11	Depreciation Difference - LaCygne	0	0	0	0	0	0
12	Depreciation Difference - 8/01 thru 3/02	0	0	0	0	0	0
13	Amort of Limited term Elec Plant - Leasehold	0	0	(354,470)	0	15,572	0
14	Amortization of System Software	0	0	0	0	0	0
15	Amort of Elec Plant Acq Adj Retail (KGE Acq Pre	6,625,909	0	0	0	(977,189)	0
16	Pension Amortortization & OPEB Tracker Expens	0	0	0	0	0	909,380
17	Amort of SFAS 90 Wolf Creek	0	0	0	0	0	0
18	Amort of ONEOK PPA	0	0	0	0	0	0
19	Total Amortization Expense	$6,625,909	$0	($354,470)	$0	($961,617)	$909,380
20	Total Depreciation and Amortization Expense	$6,625,909	$2,049,102	($30,704,233)	($206,677)	($797,116)	$909,380

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

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Summary of Pro Forma Adjustments to Depreciation and Amortization Expense (a)
Test Year Ended March 31, 2011

Line No.	Description	IS-33 ECRR	KCC Pro Forma Adjustments
	Col. 1	Col. 2	Col. 3
	Depreciation Expense		
1	Intangible Plant	$0	$0
2	Steam Production	(9,476,924)	(22,409,194)
3	Nuclear Production	0	(6,235,810)
4	Other Production	0	254,425
5	Transmission Plant	0	0
6	Distribution Plant	0	(5,849,072)
7	General Plant	0	(3,580,110)
8	Total Depreciation Expense	($9,476,924)	($37,819,761)
	Amortization Expense		
9	Depreciation Plant Lease to Others	$0	$0
10	Depreciation Expense FERC AFUDC	0	0
11	Depreciation Difference - LaCygne	0	0
12	Depreciation Difference - 8/01 thru 3/02	0	0
13	Amortization of Limited term Elec Plant - Leasehold	0	(338,898)
14	Amortization of System Software	0	0
15	Amort of Elec Plant Acquisition Adj Retail (KGE Acq Premium)	0	5,648,720
16	Pension Amortization & OPEB Tracker Expense	0	909,380
17	Amort of SFAS 90 Wolf Creek	0	0
18	Amort of ONEOK PPA	0	0
19	Total Amortization Expense	0	6,219,202
20	Total Depreciation and Amortization Expense	($9,476,924)	($31,600,559)

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

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Explanation of Pro Forma Adjustments to Depreciation and Amortization Expense
Test Year Ended March 31, 2011

Line No.	Description Col. 1	Increase Col. 2	Decrease Col. 3
	Adjustment IS-23 - Merger Savings		
1	Other Amortization		
	To include the acquisition premium resulting from KPL/KG&E merger	6,625,909	0
	Adjustment IS-24 - Annualized Depreciation		
2	Steam Production Plant	740,066	0
3	Nuclear Production Plant	167,432	0
4	Other Production Plant	4,212	0
5	Distribution Plant	1,007,697	0
6	General Plant	129,695	0
	To annualize depreciation expense based on plant in service at the end of the test year		
	Adjustment IS-25 - Depreciation Study		
7	Steam Production Plant	0	13,672,336
8	Nuclear Production Plant	0	6,403,242
9	Other Production Plant	250,213	0
10	Distribution Plant	0	6,856,770
11	General Plant	0	3,667,629
12	Amortization Expenses	0	354,470
	To reflect changes due to proposed revisions to depreciation accrual rates		

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Explanation of Pro Forma Adjustments to Depreciation and Amortization Expense
Test Year Ended March 31, 2011

Line No.	Description Col. 1	Increase Col. 2	Decrease Col. 3
	Adjustment IS-26 - 800 Kansas Second Floor		
1	General Plant	0	206,677
	To exclude the 800 Kansas second floor area not used by the utility		
	Adjustment IS-27- Transmission Portion of Adjustments		
2	General Plant	164,501	0
3	Other Amortization	0	961,617
	To reflect the removal of transmission costs and the inclusion of the SPP transmission revenues and expenses		
	Adjustment IS-31 - Regulatory Asset - ONEOK PPA		
4	Other Amortization	909,380	0
	To reflect Spring Creek and the PPA sales to ONEOK in Westar South		
	Adjustment IS-33 - Environmental Cost Recovery Rider (ECRR)		
5	General Plant	0	9,476,924
	To reflect the removal of depreciation expense on environmental equipment recovered under the ECRR tariff		

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Summary of Depreciation Rates
Test Year Ended March 31, 2011

Line No.	Account Number	Description Col. 1	WEN Current Depreciation Rates Col. 2	WES Current Depreciation Rates Col. 3	WEN Proposed Depreciation Rates Col. 4	WES Proposed Depreciation Rates Col. 5
		Depreciation Rates				
		Production - Jeffrey Energy Center, Unit 1				
1	311	Structures and Improvements	1.58%	1.45%	1.31%	1.26%
2	312	Boiler Plant Equipment	2.50%	2.51%	1.77%	1.70%
3	312.1	Boiler Plant Equipment - Pollution Control	2.83%	4.76%	2.77%	2.68%
4	312.2	Boiler Plant Equipment - Train Cars	3.76%	3.35%		
5	314	Turbogenerator Units	3.18%	4.17%	2.08%	2.02%
6	315	Accessory Electric Equipment	2.50%	2.45%	2.12%	2.05%
7	316	Misc. Power Plant Equipment	2.56%	3.02%	2.17%	2.14%
		Production - Jeffrey Energy Center, Unit 2				
8	311	Structures and Improvements	1.58%	1.45%	1.35%	1.30%
9	312	Boiler Plant Equipment	2.50%	2.51%	1.87%	1.80%
10	312.1	Boiler Plant Equipment - Pollution Control	2.83%	4.76%	2.50%	2.45%
11	312.2	Boiler Plant Equipment - Train Cars	3.76%	3.35%		
12	314	Turbogenerator Units	3.18%	4.17%	1.88%	1.80%
13	315	Accessory Electric Equipment	2.50%	2.45%	2.26%	2.09%
14	316	Misc. Power Plant Equipment	2.56%	3.02%	2.59%	2.30%
		Production - Jeffrey Energy Center, Unit 3				
15	311	Structures and Improvements	1.58%	1.45%	1.46%	1.41%
16	312	Boiler Plant Equipment	2.50%	2.51%	1.85%	1.82%
17	312.1	Boiler Plant Equipment - Pollution Control	2.83%	4.76%	2.76%	2.69%
18	312.2	Boiler Plant Equipment - Train Cars	3.76%	3.35%		
19	314	Turbogenerator Units	3.18%	4.17%	2.10%	1.94%
20	315	Accessory Electric Equipment	2.50%	2.45%	2.40%	2.03%
21	316	Misc. Power Plant Equipment	2.56%	3.02%	2.80%	2.76%

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Summary of Depreciation Rates
Test Year Ended March 31, 2011

Line No.	Account Number	Description Col. 1	WEN Current Depreciation Rates Col. 2	WES Current Depreciation Rates Col. 3	WEN Proposed Depreciation Rates Col. 4	WES Proposed Depreciation Rates Col. 5
		Depreciation Rates (cont.)				
		Production - Jeffrey Energy Center Common				
1	311	Structures and Improvements	1.58%	1.45%	2.02%	1.75%
2	312	Boiler Plant Equipment	2.50%	2.51%	1.94%	1.84%
3	312.1	Boiler Plant Equipment - Pollution Control	2.83%	4.76%	3.27%	3.29%
4	312.2	Boiler Plant Equipment - Train Cars	3.76%	3.35%	2.35%	2.31%
5	314	Turbogenerator Units	3.18%	4.17%	2.85%	2.63%
6	315	Accessory Electric Equipment	2.50%	2.45%	2.87%	2.70%
7	316	Misc. Power Plant Equipment	2.56%	3.02%	2.48%	2.33%
		Production - Lawrence, Units 2				
8	311	Structures and Improvements	3.00%			
9	312	Boiler Plant Equipment	3.39%			
10	312.1	Boiler Plant Equipment - Pollution Control	6.04%			
11	312.2	Boiler Plant Equipment - Train Cars	3.77%			
12	314	Turbogenerator Units	5.47%			
13	315	Accessory Electric Equipment	4.81%			
14	316	Misc. Power Plant Equipment	4.62%			
		Production - Lawrence, Units 3				
15	311	Structures and Improvements	3.00%		1.36%	
16	312	Boiler Plant Equipment	3.39%		5.70%	
17	312.1	Boiler Plant Equipment - Pollution Control	6.04%		6.29%	
18	312.2	Boiler Plant Equipment - Train Cars	3.77%			
19	314	Turbogenerator Units	5.47%		5.81%	
20	315	Accessory Electric Equipment	4.81%		4.84%	
21	316	Misc. Power Plant Equipment	4.62%		3.62%	

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Summary of Depreciation Rates
Explanation of Pro Forma Adjustments to Depreciation and Amortization Expense

Line No.	Account Number	Description	WEN Current Depreciation Rates	WES Current Depreciation Rates	WEN Proposed Depreciation Rates	WES Proposed Depreciation Rates
		Col. 1	Col. 2	Col. 3	Col. 4	Col. 5
		Depreciation Rates (cont.)				
		Production - Lawrence, Units 4				
1	311	Structures and Improvements	3.00%		2.08%	
2	312	Boiler Plant Equipment	3.39%		3.14%	
3	312.1	Boiler Plant Equipment - Pollution Control	6.04%		3.67%	
4	312.2	Boiler Plant Equipment - Train Cars	3.77%			
5	314	Turbogenerator Units	5.47%		3.28%	
6	315	Accessory Electric Equipment	4.81%		4.07%	
7	316	Misc. Power Plant Equipment	4.62%		2.65%	
		Production - Lawrence, Units 5				
8	311	Structures and Improvements	3.00%		2.06%	
9	312	Boiler Plant Equipment	3.39%		2.58%	
10	312.1	Boiler Plant Equipment - Pollution Control	6.04%		3.40%	
11	312.2	Boiler Plant Equipment - Train Cars	3.77%			
12	314	Turbogenerator Units	5.47%		3.34%	
13	315	Accessory Electric Equipment	4.81%		3.12%	
14	316	Misc. Power Plant Equipment	4.62%		2.33%	
		Production - Lawrence, Common				
15	311	Structures and Improvements	3.00%		3.56%	
16	312	Boiler Plant Equipment	3.39%		3.43%	
17	312.1	Boiler Plant Equipment - Pollution Control	6.04%		3.70%	
18	312.2	Boiler Plant Equipment - Train Cars	3.77%		3.16%	
19	314	Turbogenerator Units	5.47%		4.32%	
20	315	Accessory Electric Equipment	4.81%		2.89%	
21	316	Misc. Power Plant Equipment	4.62%		3.21%	

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Summary of Depreciation Rates
Test Year Ended March 31, 2011

Line No.	Account Number	Description Col. 1	WEN Current Depreciation Rates Col. 2	WES Current Depreciation Rates Col. 3	WEN Proposed Depreciation Rates Col. 4	WES Proposed Depreciation Rates Col. 5
		Depreciation Rates (cont.)				
		Production - Tecumseh Energy Center, Unit 7				
1	311	Structures and Improvements	3.16%		1.42%	
2	312	Boiler Plant Equipment	3.97%		4.11%	
3	312.1	Boiler Plant Equipment - Pollution Control	7.68%		6.27%	
4	312.2	Boiler Plant Equipment - Train Cars	4.90%			
5	314	Turbogenerator Units	8.40%		3.41%	
6	315	Accessory Electric Equipment	5.63%		5.35%	
7	316	Misc. Power Plant Equipment	4.82%		3.43%	
		Production - Tecumseh Energy Center, Unit 8				
8	311	Structures and Improvements	3.16%		2.68%	
9	312	Boiler Plant Equipment	3.97%		3.44%	
10	312.1	Boiler Plant Equipment - Pollution Control	7.68%		2.56%	
11	312.2	Boiler Plant Equipment - Train Cars	4.90%			
12	314	Turbogenerator Units	8.40%		2.94%	
13	315	Accessory Electric Equipment	5.63%		5.22%	
14	316	Misc. Power Plant Equipment	4.82%		5.65%	
		Production - Tecumseh, Common				
15	311	Structures and Improvements	3.16%		4.46%	
16	312	Boiler Plant Equipment	3.97%		4.21%	
17	312.1	Boiler Plant Equipment - Pollution Control	7.68%		4.61%	
18	312.2	Boiler Plant Equipment - Train Cars	4.90%		4.37%	
19	314	Turbogenerator Units	8.40%		5.16%	
20	315	Accessory Electric Equipment	5.63%		4.29%	
21	316	Misc. Power Plant Equipment	4.82%		3.72%	

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Summary of Depreciation Rates
Test Year Ended March 31, 2011

Line No.	Account Number	Description Col. 1	WEN Current Depreciation Rates Col. 2	WES Current Depreciation Rates Col. 3	WEN Proposed Depreciation Rates Col. 4	WES Proposed Depreciation Rates Col. 5
		Depreciation Rates (cont.)				
		Production - Hutchinson Energy Center, Unit 4				
1	311	Structures and Improvements	3.55%		3.16%	
2	312	Boiler Plant Equipment	6.92%		4.60%	
3	312.1	Boiler Plant Equipment - Pollution Equipment	6.62%		6.85%	
4	314	Turbogenerator Units	7.41%		3.80%	
5	315	Accessory Electric Equipment	5.45%		3.23%	
6	316	Misc. Power Plant Equipment	5.71%		5.65%	
		Production - LaCygne Unit 1				
7	311	Structures and Improvements		2.64%		1.39%
8	312	Boiler Plant Equipment		2.84%		2.16%
9	312.1	Boiler Plant Equipment - Pollution Equipment		4.76%		2.76%
10	314	Turbogenerator Units		3.80%		2.18%
11	315	Accessory Electric Equipment		3.15%		2.17%
12	316	Misc. Power Plant Equipment		3.55%		1.87%
		Production - LaCygne Unit 2				
13	311	Structures and Improvements		4.76%		1.54%
14	312	Boiler Plant Equipment		4.76%		2.34%
15	312.1	Boiler Plant Equipment - Pollution Equipment		4.76%		5.44%
16	312.2	Boiler Plant Equipment - Train Cars		4.76%		0.83%
17	314	Turbogenerator Units		4.76%		2.23%
18	315	Accessory Electric Equipment		4.76%		4.03%
19	316	Misc. Power Plant Equipment		4.76%		2.09%

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Summary of Depreciation Rates
Test Year Ended March 31, 2011

Line No.	Account Number	Description Col. 1	WEN Current Depreciation Rates Col. 2	WES Current Depreciation Rates Col. 3	WEN Proposed Depreciation Rates Col. 4	WES Proposed Depreciation Rates Col. 5
		Depreciation Rates (cont.)				
		Production - LaCygne Common Facilities				
1	311	Structures and Improvements		2.64%		2.95%
2	312	Boiler Plant Equipment		2.84%		3.15%
3	312.1	Boiler Plant Equipment - Pollution Equipment				
4	312.2	Boiler Plant Equipment - Train Cars		4.42%		3.58%
5	314	Turbogenerator Units		3.80%		2.86%
6	315	Accessory Electric Equipment		3.15%		3.28%
7	316	Misc. Power Plant Equipment		3.55%		3.26%
		Production - Murray Gill Unit 1				
8	311	Structures and Improvements		2.41%		2.16%
9	312	Boiler Plant Equipment		2.21%		2.25%
10	312.1	Boiler Plant Equipment - Pollution Equipment		8.24%		
11	314	Turbogenerator Units		3.63%		4.29%
12	315	Accessory Electric Equipment		3.56%		3.84%
13	316	Misc. Power Plant Equipment		4.42%		12.39%
		Production - Murray Gill Unit 2				
14	311	Structures and Improvements		2.41%		2.05%
15	312	Boiler Plant Equipment		2.21%		2.18%
16	312.1	Boiler Plant Equipment - Pollution Equipment		8.24%		8.94%
17	314	Turbogenerator Units		3.63%		7.16%
18	315	Accessory Electric Equipment		3.56%		3.40%
19	316	Misc. Power Plant Equipment		4.42%		11.40%

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Summary of Depreciation Rates
Test Year Ended March 31, 2011

Line No.	Account Number	Description Col. 1	WEN Current Depreciation Rates Col. 2	WES Current Depreciation Rates Col. 3	WEN Proposed Depreciation Rates Col. 4	WES Proposed Depreciation Rates Col. 5
		Depreciation Rates (cont.)				
		Production - Murray Gill Unit 3				
1	311	Structures and Improvements		2.41%		1.41%
2	312	Boiler Plant Equipment		2.21%		3.36%
3	312.1	Boiler Plant Equipment - Pollution Equipment		8.24%		6.80%
4	314	Turbogenerator Units		3.63%		2.39%
5	315	Accessory Electric Equipment		3.56%		2.00%
6	316	Misc. Power Plant Equipment		4.42%		5.01%
		Production - Murray Gill Unit 4				
7	311	Structures and Improvements		2.41%		1.57%
8	312	Boiler Plant Equipment		2.21%		3.43%
9	312.1	Boiler Plant Equipment - Pollution Equipment		8.24%		6.82%
10	314	Turbogenerator Units		3.63%		2.51%
11	315	Accessory Electric Equipment		3.56%		2.45%
12	316	Misc. Power Plant Equipment		4.42%		5.01%
		Production - Murray Gill Common				
13	311	Structures and Improvements		2.41%		3.27%
14	312	Boiler Plant Equipment		2.21%		2.85%
15	312.1	Boiler Plant Equipment - Pollution Equipment		8.24%		4.47%
16	314	Turbogenerator Units		3.63%		2.49%
17	315	Accessory Electric Equipment		3.56%		4.57%
18	316	Misc. Power Plant Equipment		4.42%		3.77%

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Summary of Depreciation Rates
Test Year Ended March 31, 2011

Line No.	Account Number	Description Col. 1	WEN Current Depreciation Rates Col. 2	WES Current Depreciation Rates Col. 3	WEN Proposed Depreciation Rates Col. 4	WES Proposed Depreciation Rates Col. 5
		Depreciation Rates (cont.)				
		Production - Gordon Evans Unit 1				
1	311	Structures and Improvements		2.87%		0.74%
2	312	Boiler Plant Equipment		5.10%		2.80%
3	312.1	Boiler Plant Equipment - Pollution Equipment		5.53%		4.63%
4	314	Turbogenerator Units		3.72%		2.47%
5	315	Accessory Electric Equipment		3.23%		1.08%
6	316	Misc. Power Plant Equipment		3.95%		3.09%
		Production - Gordon Evans Unit 2				
7	311	Structures and Improvements		2.87%		1.67%
8	312	Boiler Plant Equipment		5.10%		2.33%
9	312.1	Boiler Plant Equipment - Pollution Equipment		5.53%		4.52%
10	314	Turbogenerator Units		3.72%		2.97%
11	315	Accessory Electric Equipment		3.23%		1.36%
12	316	Misc. Power Plant Equipment		3.95%		3.50%
		Production - Gordon Evans Common				
13	311	Structures and Improvements		2.87%		1.93%
14	312	Boiler Plant Equipment		5.10%		3.49%
15	312.1	Boiler Plant Equipment - Pollution Equipment		5.53%		2.84%
16	314	Turbogenerator Units		3.72%		3.63%
17	315	Accessory Electric Equipment		3.23%		3.19%
18	316	Misc. Power Plant Equipment		3.95%		2.75%

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Summary of Depreciation Rates
Test Year Ended March 31, 2011

Line No.	Account Number	Description Col. 1	WEN Current Depreciation Rates Col. 2	WES Current Depreciation Rates Col. 3	WEN Proposed Depreciation Rates Col. 4	WES Proposed Depreciation Rates Col. 5
		Depreciation Rates (cont.)				
		Production - Neosho Unit 1				
1	311	Structures and Improvements		3.72%		28.61%
2	312	Boiler Plant Equipment		4.34%		31.03%
3	312.1	Boiler Plant Equipment - Pollution Control		15.33%		36.89%
4	314	Turbogenerator Units		9.65%		30.11%
5	315	Accessory Electric Equipment		3.14%		45.94%
6	316	Misc. Power Plant Equipment		8.25%		30.41%
		Production - Neosho Common				
7	311	Structures and Improvements		3.72%		47.86%
8	312	Boiler Plant Equipment		4.34%		
9	312.1	Boiler Plant Equipment - Pollution Control		15.33%		
10	314	Turbogenerator Units		9.65%		
11	315	Accessory Electric Equipment		3.14%		
12	316	Misc. Power Plant Equipment		8.25%		45.57%

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Summary of Depreciation Rates
Test Year Ended March 31, 2011

Line No.	Account Number	Description	WEN Current Depreciation Rates	WES Current Depreciation Rates	WEN Proposed Depreciation Rates	WES Proposed Depreciation Rates
		Col. 1	Col. 2	Col. 3	Col. 4	Col. 5
		Depreciation Rates (cont.)				
		Production Nuclear				
1	321	Structures and Improvements		1.62%		1.40%
2	322	Reactor Plant Equipment		1.97%		1.55%
3	323	Turbogenerator Units		2.37%		1.76%
4	324	Accessory Electric Equipment		2.09%		1.48%
5	325	Misc Power Plant Equipment		3.06%		1.81%
6	352	Structures and Improvements		2.68%		1.34%
7	355	Poles and Fixtures		1.54%		1.48%
8	356	Overhead Conductors and Devices		3.19%		2.11%
9	391	Office Furniture and Equipment		2.05%		2.47%
10	397	Communication Equipment		6.35%		3.32%
				7.75%		
		Other Production - Abilene CTs				
11	341	Structures and Improvements			2.22%	
12	342	Fuel Holders, Producers & Accessories			-0.99%	
13	344	Generators			0.53%	
14	345	Accessory Electric Equipment	0.16%		1.42%	
15	346	Misc Power Plant Equipment	0.61%		12.04%	
		Other Production - Central Plains Wind Farm				
16	341	Structures and Improvements	5.25%		5.04%	
17	344	Generators	4.94%		5.04%	
18	345	Accessory Electric Equipment	4.90%		5.04%	
19	346	Misc Power Plant Equipment	5.00%		5.04%	

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Summary of Depreciation Rates
Test Year Ended March 31, 2011

Line No.	Account Number	Description Col. 1	WEN Current Depreciation Rates Col. 2	WES Current Depreciation Rates Col. 3	WEN Proposed Depreciation Rates Col. 4	WES Proposed Depreciation Rates Col. 5
		Depreciation Rates (cont.)				
		Other Production - Emporia Gas Turbine Unit 1				
1	341	Structures and Improvements	2.58%		3.14%	
2	342	Fuel Holders, Producers & Accessories	2.58%		3.14%	
3	344	Generators	3.45%		3.14%	
4	345	Accessory Electric Equipment	2.58%		3.14%	
5	346	Misc Power Plant Equipment	2.58%		3.14%	
		Other Production - Emporia Gas Turbine Unit 2				
6	341	Structures and Improvements	2.58%		3.14%	
7	342	Fuel Holders, Producers & Accessories	2.58%		3.14%	
8	344	Generators	3.45%		3.14%	
9	345	Accessory Electric Equipment	2.58%		3.14%	
10	346	Misc Power Plant Equipment	2.58%		3.14%	
		Other Production - Emporia Gas Turbine Unit 3				
11	341	Structures and Improvements	2.58%		3.14%	
12	342	Fuel Holders, Producers & Accessories	2.58%		3.14%	
13	344	Generators	3.45%		3.14%	
14	345	Accessory Electric Equipment	2.58%		3.14%	
15	346	Misc Power Plant Equipment	2.58%		3.14%	
		Other Production - Emporia Gas Turbine Unit 4				
16	341	Structures and Improvements	2.58%		3.14%	
17	342	Fuel Holders, Producers & Accessories	2.58%		3.14%	
18	344	Generators	3.45%		3.14%	
19	345	Accessory Electric Equipment	2.58%		3.14%	
20	346	Misc Power Plant Equipment	2.58%		3.14%	

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Summary of Depreciation Rates
Test Year Ended March 31, 2011

Line No.	Account Number	Description	WEN Current Depreciation Rates	WES Current Depreciation Rates	WEN Proposed Depreciation Rates	WES Proposed Depreciation Rates
		Col. 1	Col. 2	Col. 3	Col. 4	Col. 5
		Depreciation Rates (cont.)				
		Other Production - Emporia Gas Turbine Unit 5				
1	341	Structures and Improvements	2.58%		3.14%	
2	342	Fuel Holders, Producers & Accessories	2.58%		3.14%	
3	344	Generators	3.45%		3.14%	
4	345	Accessory Electric Equipment	2.58%		3.14%	
5	346	Misc Power Plant Equipment	2.58%		3.14%	
		Other Production - Emporia Gas Turbine Unit 6				
6	341	Structures and Improvements	2.58%		3.25%	
7	342	Fuel Holders, Producers & Accessories	2.58%		3.25%	
8	344	Generators	3.45%		3.25%	
9	345	Accessory Electric Equipment	2.58%		3.25%	
10	346	Misc Power Plant Equipment	2.58%		3.25%	
		Other Production - Emporia Gas Turbine Unit 7				
11	341	Structures and Improvements	2.58%		3.25%	
12	342	Fuel Holders, Producers & Accessories	2.58%		3.25%	
13	344	Generators	3.45%		3.25%	
14	345	Accessory Electric Equipment	2.58%		3.25%	
15	346	Misc Power Plant Equipment	2.58%		3.25%	
		Other Production - Emporia Gas Common				
16	341	Structures and Improvements	2.58%		3.14%	
17	342	Fuel Holders, Producers & Accessories	2.58%		3.14%	
18	344	Generators	3.45%		3.14%	
19	345	Accessory Electric Equipment	2.58%		3.14%	
20	346	Misc Power Plant Equipment	2.58%		3.37%	

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Summary of Depreciation Rates
Test Year Ended March 31, 2011

Line No.	Account Number	Description Col. 1	WEN Current Depreciation Rates Col. 2	WES Current Depreciation Rates Col. 3	WEN Proposed Depreciation Rates Col. 4	WES Proposed Depreciation Rates Col. 5
		Depreciation Rates (cont.)				
		Other Production - Flat Ridge Wind Farm				
1	341	Structures and Improvements	5.25%		5.29%	
2	344	Generators	4.94%		5.29%	
3	345	Accessory Electric Equipment	4.90%		5.24%	
4	346	Misc Power Plant Equipment	5.00%		5.29%	
		Other Production - Gordon Evans Unit 1				
5	341	Structures and Improvements	2.50%		2.32%	
6	342	Fuel Holders, Producers & Accessories	2.50%		2.65%	
7	344	Generators	3.04%		2.32%	
8	345	Accessory Electric Equipment	2.76%		2.65%	
9	346	Misc Power Plant Equipment	2.44%			
		Other Production - Gordon Evans Unit 2				
10	341	Structures and Improvements	2.50%		2.32%	
11	342	Fuel Holders, Producers & Accessories	2.50%		2.43%	
12	344	Generators	3.04%		2.32%	
13	345	Accessory Electric Equipment	2.76%		2.32%	
14	346	Misc Power Plant Equipment	2.44%			
		Other Production - Gordon Evans Unit 3				
15	341	Structures and Improvements	2.50%		2.32%	
16	342	Fuel Holders, Producers & Accessories	2.50%		2.32%	
17	344	Generators	3.04%		2.32%	
18	345	Accessory Electric Equipment	2.76%		2.32%	
19	346	Misc Power Plant Equipment	2.44%			

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Summary of Depreciation Rates
Test Year Ended March 31, 2011

Line No.	Account Number	Description	WEN Current Depreciation Rates	WES Current Depreciation Rates	WEN Proposed Depreciation Rates	WES Proposed Depreciation Rates
		Col. 1	Col. 2	Col. 3	Col. 4	Col. 5
		Depreciation Rates (cont.)				
		Other Production - Gordon Evans Common				
1	341	Structures and Improvements	2.50%		2.32%	
2	342	Fuel Holders, Producers & Accessories	2.50%		2.32%	
3	344	Generators	3.04%		2.37%	
4	345	Accessory Electric Equipment	2.76%		2.38%	
5	346	Misc Power Plant Equipment	2.44%		2.40%	
		Other Production - Hutchinson Unit 1				
6	341	Structures and Improvements			1.17%	
7	342	Fuel Holders, Producers & Accessories	1.16%		0.29%	
8	344	Generators			1.35%	
9	345	Accessory Electric Equipment	2.91%		0.41%	
10	346	Misc Power Plant Equipment			0.11%	
		Other Production - Hutchinson Unit 2				
11	341	Structures and Improvements			1.35%	
12	342	Fuel Holders, Producers & Accessories	1.16%		0.29%	
13	344	Generators			1.65%	
14	345	Accessory Electric Equipment	2.91%		0.39%	
15	346	Misc Power Plant Equipment			0.11%	
		Other Production - Hutchinson Unit 3				
16	341	Structures and Improvements			1.35%	
17	342	Fuel Holders, Producers & Accessories	1.16%		2.66%	
18	344	Generators			1.37%	
19	345	Accessory Electric Equipment	2.91%		5.75%	
20	346	Misc Power Plant Equipment			0.11%	

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Summary of Depreciation Rates
Test Year Ended March 31, 2011

Line No.	Account Number	Description	WEN Current Depreciation Rates	WES Current Depreciation Rates	WEN Proposed Depreciation Rates	WES Proposed Depreciation Rates
		Col. 1	Col. 2	Col. 3	Col. 4	Col. 5
		Depreciation Rates (cont.)				
		Other Production - Hutchinson Unit 4				
1	341	Structures and Improvements			-3.32%	
2	342	Fuel Holders, Producers & Accessories	1.16%		-3.32%	
3	344	Generators			-2.33%	
4	345	Accessory Electric Equipment	2.91%		-2.77%	
5	346	Misc Power Plant Equipment			-3.14%	
		Other Production - Spring Creek Unit 1				
6	341	Structures and Improvements	1.31%		1.62%	
7	342	Fuel Holders, Producers & Accessories	1.31%		1.62%	
8	344	Generators	1.33%		1.62%	
9	345	Accessory Electric Equipment	1.28%		1.62%	
10	346	Misc Power Plant Equipment	1.35%			
		Other Production - Spring Creek Unit 2				
11	341	Structures and Improvements	1.31%		1.62%	
12	342	Fuel Holders, Producers & Accessories	1.31%		1.62%	
13	344	Generators	1.33%		1.62%	
14	345	Accessory Electric Equipment	1.28%		1.62%	
15	346	Misc Power Plant Equipment	1.35%			
		Other Production - Spring Creek Unit 3				
16	341	Structures and Improvements	1.31%		1.62%	
17	342	Fuel Holders, Producers & Accessories	1.31%		1.62%	
18	344	Generators	1.33%		1.62%	
19	345	Accessory Electric Equipment	1.28%		1.62%	
20	346	Misc Power Plant Equipment	1.35%			

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Summary of Depreciation Rates
Test Year Ended March 31, 2011

Line No.	Account Number	Description	WEN Current Depreciation Rates	WES Current Depreciation Rates	WEN Proposed Depreciation Rates	WES Proposed Depreciation Rates
		Col. 1	Col. 2	Col. 3	Col. 4	Col. 5
		Depreciation Rates (cont.)				
		Other Production - Spring Creek Unit 4				
1	341	Structures and Improvements	1.31%		1.62%	
2	342	Fuel Holders, Producers & Accessories	1.31%		1.62%	
3	344	Generators	1.33%		1.62%	
4	345	Accessory Electric Equipment	1.28%		1.62%	
5	346	Misc Power Plant Equipment	1.35%			
		Other Production - Spring Creek Common				
6	341	Structures and Improvements	1.31%		2.97%	
7	342	Fuel Holders, Producers & Accessories	1.31%		2.97%	
8	344	Generators	1.33%		3.74%	
9	345	Accessory Electric Equipment	1.28%			
10	346	Misc Power Plant Equipment	1.35%		1.62%	
		Other Production - Tecumseh Unit 1				
11	341	Structures and Improvements	0.11%		1.89%	
12	342	Fuel Holders, Producers & Accessories			5.15%	
13	344	Generators			2.11%	
14	345	Accessory Electric Equipment	0.52%		5.55%	
15	346	Misc Power Plant Equipment			1.89%	
		Other Production - Tecumseh Unit 2				
16	341	Structures and Improvements	0.11%		1.87%	
17	342	Fuel Holders, Producers & Accessories			1.87%	
18	344	Generators			3.17%	
19	345	Accessory Electric Equipment	0.52%		9.57%	
20	346	Misc Power Plant Equipment			1.87%	

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Summary of Depreciation Rates
Test Year Ended March 31, 2011

Line No.	Account Number	Description Col. 1	WEN Current Depreciation Rates Col. 2	WES Current Depreciation Rates Col. 3	WEN Proposed Depreciation Rates Col. 4	WES Proposed Depreciation Rates Col. 5
		Depreciation Rates (cont.)				
		Other Production - Gordon Evans Gas Turbines				
1	344	Diesel Generators		2.81%		2.08%
2	345	Accessory Electric Equipment				
		Transmission				
3	352.0	Structures and Improvements	2.68%	2.68%	1.73%	1.73%
4	352.5	Structures and Improvements - 35 kV	2.68%	2.68%	1.73%	1.73%
5	352.6	Structures and Improvements - Incentive				
6	353.0	Station Equipment	1.54%	1.54%	1.68%	1.68%
7	353.5	Station Equipment - 34.5 KV	1.54%	1.54%	1.69%	1.69%
8	353.6	Station Equipment - Inncentive				
9	354.0	Towers and Fixtures	3.51%	3.51%	1.66%	1.66%
10	354.5	Towers and Fixtures - 34.5 kV	3.51%	3.51%	2.00%	2.00%
11	355.0	Poles and Fixtures	3.19%	3.19%	2.57%	2.57%
12	355.5	Poles and Fixtures - 34.5 kV	3.19%	3.19%	2.79%	2.79%
13	355.6	Poles and Fixtures - Incentive				
14	356.0	Overhead Conductors and Devices	2.05%	2.05%	2.31%	2.31%
15	356.5	Overhead Conductors and Devices - 34.5 kV	2.05%	2.05%	2.49%	2.49%
16	356.6	Overhead Conductors and Devices - Incentive				
17	357.0	Underground Conduit	1.50%	1.50%	1.58%	1.58%
18	357.5	Underground Conduit - 34.5 kV (Disco)	1.50%	1.50%	1.65%	1.65%
19	358.0	Underground Conductors and Devices	2.10%	2.10%	1.82%	1.82%
20	358.5	Underground Conductors and Devices - 34.5 kV	2.10%	2.10%	2.21%	2.21%
21	359.0	Roads and Trails		1.56%	0.80%	0.80%

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Summary of Depreciation Rates
Test Year Ended March 31, 2011

Line No.	Account Number	Description Col. 1	WEN Current Depreciation Rates Col. 2	WES Current Depreciation Rates Col. 3	WEN Proposed Depreciation Rates Col. 4	WES Proposed Depreciation Rates Col. 5
		Depreciation Rates (cont.)				
		Distribution				
1	361.0	Structures and Improvements	2.02%	2.02%	1.99%	1.99%
2	362.0	Station Equipment	2.08%	2.08%	1.71%	1.71%
3	364.0	Poles, Towers, and Fixtures	3.23%	3.23%	2.32%	2.32%
4	365.0	Overhead Conductors and Devices	3.33%	3.33%	2.15%	2.15%
5	366.1	Underground Conduit - Network	2.09%	2.09%	2.04%	2.04%
6	366.2	Underground Conduit	2.09%	2.09%	2.33%	2.33%
7	367.1	Underground Conductors and Devices - Network	2.72%	2.72%	2.31%	2.31%
8	367.2	Underground Conductors and Devices	2.72%	2.72%	2.41%	2.41%
9	368.0	Line Transformers - Overhead	2.09%	2.09%	2.02%	2.02%
10	368.1	Line Transformers - Underground	2.09%	2.09%	1.82%	1.82%
11	368.2	Line Capacitors	2.09%	2.09%	1.96%	1.96%
12	369.1	Services - Overhead	1.43%	1.43%	2.01%	2.01%
13	369.2	Services - Network	1.43%	1.43%	1.97%	1.97%
14	369.3	Services - Underground	1.43%	1.43%	2.28%	2.28%
15	370.0	Meters	2.13%	2.13%	2.59%	2.59%
16	371.0	Installations on Customer Premises				
17	372.0	Leased Property on Customer Premises	4.86%	4.86%	4.79%	4.79%
18	373.0	Street Lighting and Signal Systems	4.31%	4.31%	3.72%	3.72%
		General Plant				
19	390.1	Structures and Improvements	3.52%	4.48%	1.79%	1.79%
20	390.2	Leasehold Improvements	3.52%	4.48%		
21	391.0	Office Furniture and Equipment	5.54%	6.35%	4.00%	4.00%
22	391.1	Computer and Electronic Equipment	9.51%	17.37%	7.66%	7.66%
23	392.0	Transportation Equipment	10.38%			
24	393.0	Stores Equipment	5.95%	5.46%	4.00%	4.00%
25	394.0	Tools, Shop and Garage Equipment	4.08%	5.79%	3.95%	3.95%
26	395.0	Laboratory Equipment	8.55%	6.86%	4.00%	4.00%
27	396.0	Power Operated Equipment	1.09%	1.53%	2.15%	2.15%
28	397.0	Communication Equipment	4.80%	7.75%	5.52%	5.52%
29	398	Miscellaneous Equipment	3.52%	1.33%	3.94%	3.94%

SECTION 11
Taxes

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Pro Forma Taxes Chargeable to Operations
Test Year Ended March 31, 2011

Line No.	Description Col. 1	Schedule References Col. 2	Balance Per Books Col. 3	Elimination Adjustment Col. 4	Adjusted Balance After Elimination Adjustments Col. 5	Pro Forma Adjustments Col. 6	KCC Pro Forma Adjusted Balance Col. 7
	Taxes Other Than Income Taxes:						
1	Payroll Taxes	11-B	$12,491,219	($548,739)	$11,942,480	$359,623	$12,302,103
2	Real Estate and Personal Property Taxes	11-B	74,168,154	(10,938,320)	63,229,834	0	63,229,834
3	Other Taxes	11-B	40,220	(5,932)	34,288	0	34,288
4	Total Taxes Other Than Income Taxes		$86,699,593	($11,492,991)	$75,206,602	$359,623	$75,566,225
	Income Taxes:						
5	Income Taxes - Current	11-E	$24,680,102	($3,613,875)	$21,066,227	$34,291,267	$55,357,494
6	Provision for Deferred Income Taxes	11-F	87,139,777	(29,279,778)	57,859,999	(36,439,425)	21,420,574
7	Investment Tax Credit - Net	11-F	(2,523,281)	382,970	(2,140,311)	(126,377)	(2,266,688)
8	Total Income Taxes		$109,296,598	($32,510,683)	$76,785,915	($2,274,536)	$74,511,380
9	Total Taxes Chargeable to Operations		$195,996,191	($44,003,674)	$151,992,517	($1,914,913)	$150,077,605

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Pro Forma Taxes Other Than Income Taxes
Test Year Ended March 31, 2011

Line No.	Description Col. 1	Schedule References Col. 2	Balance Per Books Col. 3	Elimination Adjustment Col. 4	Adjusted Balance After Elimination Adjustments Col. 5	Pro Forma Adjustments Col. 6	KCC Jurisdiction Pro Forma Adjusted Balance Col. 7
	Payroll Taxes:						
1	Social Security (FICA)		$12,891,384	($566,318)	$12,325,066	$359,623	$12,684,689
2	Federal Unemployment (FUTA)		(438,889)	19,280	(419,609)	0	(419,609)
3	State Unemployment (SUTA)		17,985	(790)	17,195	0	17,195
4	Workers Compensation		20,739	(911)	19,828	0	19,828
5	Total Payroll Taxes	11-A	$12,491,219	($548,739)	$11,942,480	$359,623	$12,302,103
6	Real Estate and Personal Property Taxes	11-A	$74,168,154	($10,938,320)	$63,229,834	$0	$63,229,834
	Other Taxes:						
7	Corporate Franchise	11-A	$40,220	($5,932)	$34,288	$0	$34,288
8	Total Taxes Other Than Income Taxes		$86,699,593	($11,492,991)	$75,206,602	$359,623	$75,566,225

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Pro Forma Taxable Income
Test Year Ended March 31, 2011

Line No.	Description	Schedule References	Balance Per Books	Elimination Adjustment	Adjusted Balance After Elimination Adjustments	Pro Forma Adjustments	KCC Pro Forma Adjusted Balance
	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7
1	Operating Revenue	8-D	$2,064,333,907	($270,140,361)	$1,794,193,546	($16,026,651)	$1,778,166,895
2	Less: Operating Expenses	8-E	$1,299,173,951	($149,156,140)	$1,150,017,811	$54,144,543	$1,204,162,354
3	Depreciation and Amortization	10-A	246,709,942	(30,902,320)	215,807,622	(31,600,559)	184,207,063
4	Taxes Other Than Income Taxes	11-B	86,699,593	(11,492,990)	75,206,602	359,623	75,566,225
5	Less: Gains from Disposition of Allowances		(459,123)	0	(459,123)	0	(459,123)
6	Total Expenses before Income Taxes		$1,632,124,363	($191,551,450)	$1,440,572,913	$22,903,607	$1,463,476,521
7	Operating Income before Income Taxes		$432,209,544	($78,588,911)	$353,620,634	($38,930,258)	$314,690,374
	Increases (Decreases):						
8	Interest on Debt		($155,565,342)	$0	($155,565,342)	$48,209,531	($107,355,811)
9	Book Depreciation and Amortization		246,968,093	(30,902,320)	216,065,773	(57,357,447)	158,708,326
10	Book Depreciation to Clearings		1,095,259	0	1,095,259	0	1,095,259
11	Accelerated Tax Depreciation		(493,247,506)	108,902,623	(384,344,883)	131,896,133	(252,448,750)
12	Removal Costs		(17,291,296)	626,592	(16,664,704)	3,953,785	(12,710,919)
13	Salvage		898,712	0	898,712	(573,218)	325,494
14	AFUDC Equity		(4,400,930)	(696,328)	(5,097,258)	0	(5,097,258)
15	Capitalized Interest		377,028	(70,005)	307,023	(838,724)	(531,701)
16	Contributions in Aid		16,138,550	0	16,138,550	(8,606)	16,129,944
17	Business Expenses		1,458,572	0	1,458,572	72,949	1,531,521
18	Pension		12,873,278	0	12,873,278	2,474,499	15,347,777
19	Post Retirement		154,650	0	154,650	(73,806)	80,844
20	Repairs		(32,390,295)	(204,660)	(32,594,955)	12,853,851	(19,741,104)
21	Ice Storm		20,097,176	(1,681,494)	18,415,682	240,198	18,655,880
22	Section 199 Domestic Manufacturing Deduction		1,288,368	0	1,288,368	(1,288,368)	0
23	Reserves		(4,253,758)	(203,985)	(4,457,743)	(423,829)	(4,881,572)
24	Nonqualified Deferred Compensation		(2,950,822)	0	(2,950,822)	1,086,343	(1,864,479)
25	Other		(381,846)	(8,845,280)	(9,227,126)	4,534,720	(4,692,406)
26	Total Increases (Decreases)		($409,132,109)	$66,925,143	($342,206,966)	$144,758,011	($197,448,955)
27	Taxable Income		$23,077,434	($11,663,768)	$11,413,667	$105,827,753	$117,241,419

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Description of Increases/Decreases to
Operating Income Before Income Taxes
Test Year Ended March 31, 2011

Line No.	Description Col. 1	Increase Col. 2	Decrease Col. 3
1	Interest on Debt Interest and amortization of unamortized debt discount and expenses on outstanding debt charged to Accounts 427, 428, 429 and 430 during the test year and allocated to the Kansas electric operations.	0	155,565,342
2	Book Depreciation and Amortization Depreciation charged to Accounts 403, 404, 405, 406, 407 and 413 during the test year. Basis is depreciable plant in service.	246,968,093	0
3	Book Depreciation to Clearings Depreciation charged to clearing accounts during the test year. Basis is depreciable plant in service.	1,095,259	0
4	Accelerated Tax Depreciation Accelerated depreciation as computed for income tax purposes in accordance with the provisions of Internal Revenue Code Sections 167 and 168. Basis is depreciable plant in service.	0	493,247,506
5	Removal Costs Cost of removal charged to accumulated depreciation reserve for book purposes but expensed in the determination of taxable income. Basis is actual removal cost charged to Account 108.	0	17,291,296
6	Salvage Represents salvage credited to accumulated depreciation reserve for book purposes but includible in income for tax purposes. Basis is salvage allocated to plant retirements.	898,712	0

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Description of Increases/Decreases to
Operating Income Before Income Taxes
Test Year Ended March 31, 2011

Line No.	Description Col. 1	Increase Col. 2	Decrease Col. 3
1	AFUDC Equity Allowance for equity funds charged to construction during the test year.	0	4,400,930
2	Capitalized Interest Interest charged to construction during the test year.	377,028	0
3	Contributions in Aid Represents contributions in aid of construction received after 1986 which are treated as contributions to capital for book purposes but includible in income for tax purposes. Basis is payments credited to Account 252 and payments credited directly to plant Account 107.	16,138,550	0
4	Business Expenses Expenses paid or incurred in connection with business activities that are not currently tax deductible.	1,458,572	0
5	Pension Represents pension contribution in excess of FAS 87 expense for books.	12,873,278	0
6	Post Retirement Represents cost of post retirement and post employment benefits accrued for book purposes but deductible for tax purposes when paid. Also includes costs of COLI and LIHC programs.	154,650	0

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Description of Increases/Decreases to
Operating Income Before Income Taxes
Test Year Ended March 31, 2011

Line No.	Description Col. 1	Increase Col. 2	Decrease Col. 3
1	Repairs Represents repairs capitalized for book purposes but expensed for tax purposes.	0	32,390,295
2	Ice Storm Represents ice storm costs capitalized and amortized for book purposes but previously deductible for tax purposes.	20,097,176	0
3	Section 199 Domestic Manufacturing Deduction Represents a deduction against gross income equal to the lesser of six percent of qualified production activities income or consolidated taxable income.	1,288,368	0
4	Reserves Represents the increase/decrease in reserves for bad debts, property insurance, injury and damages, medical, environmental, and vacation pay.	0	4,253,758
5	Nonqualified Deferred Compensation Represents amounts paid under various nonqualified deferred compensation arrangements other than a qualified plan.	0	2,950,822

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Description of Increases/Decreases to
Operating Income Before Income Taxes
Test Year Ended March 31, 2011

Line No.	Description Col. 1	Increase Col. 2	Decrease Col. 3
	Other		
1	Book Write-off of ice bank	$511,770	$0
2	Dividends Paid on Certain Preferred Stock	0	260,100
3	Dividends Received Deduction Rabbi Trust	0	128,738
4	ESOP Dividends Paid KPL & KGE	0	1,509,446
5	Federal Tax Exempt Interest	0	1,652
6	Low Income Housing True up	12,817	0
7	Miscellaneous	234,360	0
8	WEI COLI	0	514,859
9	Ad Valorem Regulatory Liability	0	6,500,069
10	Advance Payments Power Marketing	28,502	0
11	Coal Contract Settlement Buyout	70,188	0
12	FIN 48 Interest Expense Federal	0	959,655
13	FIN 48 Interest Expense State	0	190,737
14	Interest Income Section 263A Adjustment	0	17,485
15	Interest on IRS Audit Receivable	156,094	0
16	LEC Environmental Liability	0	1,040,651
17	Regulatory Commission Expense Book Amortization	774,817	0
18	WCNOC Outage Expense KGE	0	2,948,737
19	Accrued Legal Fee	376,533	0
20	Amortization of Bond Premium Discount Expense	5,516,367	0
21	Amortization System Reliability Costs	22,355	0
22	Building Operator Cert	23,880	0
23	Cash Flow Hedge	5,778	0
24	Caney River Wind Deposit	44,957	0
25	Clipper Wind Farm Agreement	2,261,361	0
26	Energy Efficiency Programs	0	81,189
27	Energy Efficiency Demand Response	0	3,454,425

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Description of Increases/Decreases to
Operating Income Before Income Taxes
Test Year Ended March 31, 2011

Line No.	Description Col. 1	Increase Col. 2	Decrease Col. 3
28	Fly Ash Contract Amortization	0	75,000
29	HVAC Heat Pump Rebates	94,852	0
30	JEC Rail Car Leases	0	86,128
31	LaCygne Book Amortization Gain on Sale Leaseback	0	5,495,268
32	LaCygne Dismantling Costs	2,412,372	0
33	LaCygne Lease Payment Differential	0	12,121,910
34	OMPA Book Interest	765,267	0
35	OMPA Book Revenue	0	3,510,720
36	Oneok PPA Fair Value Spring Creek KPL	900,511	0
37	Retail Energy Cost Adjustment	23,626,993	0
38	Retail Energy Cost Adjustment Amortization	0	14,016,748
39	Regulatory Liability Westar Generating Book Amortization KPL	0	275,264
40	Regulatory Liability Westar Generating Rate Adjustment KPL	22,004	0
41	Section 467 Railcar Leases	0	877,905
42	SFAS 5 Long Term Interest Timing	138,686	0
43	Watt Saver Program	0	5,438,409
44	Wichita Office Lease BOA	33,934	0
45	Book Expense Cost Code G31 Software	981,562	0
46	Tax Amortization Cost Code G31 Software	0	162,092
47	Nuclear Fuel Amortization	24,792,496	0
48	MKEC Capital Lease Book Depreciation and Interest Expense	9,545,665	0
49	MKEC Transaction Consent Fee Book Amortization	0	106,061
50	MKEC Transaction Lease Payments Tax Deduction	0	13,812,840
51	Regulatory Liability Sale of Olathe Building	0	149,881
52	Total	$73,354,121	$73,735,968

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

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Pro Forma Current Income Taxes
Test Year Ended March 31, 2011

Line No.	Description Col. 1	Schedule References Col. 2	Balance Per Books Col. 3	Elimination Adjustments Col. 4	Adjusted Balance After Elimination Adjustments Col. 5	Pro Forma Adjustments Col. 6	KCC Pro Forma Adjusted Balance Col. 7
	Provision for Kansas Income Tax:						
1	Taxable Income	11-C	$23,077,434	($11,663,768)	$11,413,666	$105,827,753	$117,241,419
2	Kansas Income Tax		$1,626,726	($816,996)	$809,730	$7,410,453	$8,220,183
3	Adjustments		6,346,863	158,469	6,505,332	(5,302,641)	1,202,691
4	Kansas Current Income Tax		$7,973,589	($658,527)	$7,315,062	$2,107,812	$9,422,874
	Provision for Federal Income Tax:						
5	Taxable Income		$23,077,434	($11,663,768)	$11,413,666	$105,827,753	$117,241,419
	Less: Kansas Income Tax						
6	Currently Deductible		8,191,656	(658,527)	7,533,129	1,889,745	9,422,874
7	Federal Taxable Income		$14,885,778	($11,005,241)	$3,880,537	$103,938,008	$107,818,545
8	Federal Income Tax		$5,210,024	($3,851,834)	$1,358,190	$36,378,302	$37,736,492
9	Alternative Minimum Tax		15,863,728	0	15,863,728	(4,311,203)	11,552,525
10	General Business Credits		(10,144,595)	0	(10,144,595)	(12,981)	(10,157,576)
11	Adjustments		5,777,356	896,486	6,673,842	129,336	6,803,178
12	Federal Current Income Tax		$16,706,513	($2,955,348)	$13,751,165	$32,183,454	$45,934,619
	Summary of Current Income Taxes						
13	Kansas Income Tax (Line 4)		$7,973,589	($658,527)	$7,315,062	$2,107,812	$9,422,874
14	Federal Income Tax (Line 12)		16,706,513	(2,955,348)	13,751,165	32,183,454	45,934,619
15	Total Current Income Taxes	11-A	$24,680,102	($3,613,875)	$21,066,227	$34,291,267	$55,357,494

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Pro Forma Deferred Income Taxes
Test Year Ended March 31, 2011

Line No.	Description Col. 1	Schedule References Col. 2	Balance Per Books Col. 3	Elimination Adjustments Col. 4	Adjusted Book Balance Col. 5	Pro Forma Adjustments Col. 6	KCC Pro Forma Adjusted Balance Col. 7
1	Liberalized Depreciation		$111,203,154	($31,747,893)	$79,455,261	($40,801,855)	$38,653,406
2	Capitalized Interest		(419,720)	(15,979)	(435,699)	335,611	(100,088)
3	Contributions in Aid		(5,075,202)	0	(5,075,202)	11,933	(5,063,269)
4	Removal Costs		155,722	(257,965)	(102,243)	(139,931)	(242,175)
5	Pension		1,435,822	0	1,435,822	(979,588)	456,234
6	SFAS 106 / 112 Costs / COLI / LIHC		(1,391,253)	0	(1,391,253)	30,105	(1,361,148)
7	Repairs		9,855,859	66,012	9,921,871	(4,587,096)	5,334,775
8	Ice Storm		(6,312,506)	512,236	(5,800,270)	(2,734,402)	(8,534,672)
9	Reserves		2,095,081	91,831	2,186,912	7,195	2,194,107
10	Nonqualified Deferred Compensation		786,056	0	786,056	(441,785)	344,271
11	Other		(25,193,236)	2,071,980	(23,121,256)	12,860,388	(10,260,869)
12	Provision for Deferred Income Taxes	11-A	$87,139,777	($29,279,778)	$57,859,999	($36,439,425)	$21,420,573
13	Deferred Investment Tax Credit		$0	$0	$0	$0	$0
14	Amortization of Investment Tax Credit		(2,523,281)	382,970	(2,140,311)	(126,377)	(2,266,688)
15	Investment Tax Credit - Net	11-A	($2,523,281)	$382,970	($2,140,311)	($126,377)	($2,266,688)
16	Total Deferred Income Taxes		$84,616,496	($28,896,808)	$55,719,688	($36,565,802)	$19,153,885

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Pro Forma Total Income Taxes
Test Year Ended March 31, 2011

Line No.	Description	Schedule References	Balance Per Books	Elimination Adjustments	Adjusted Balance After Elimination Adjustments	Pro Forma Adjustments	KCC Pro Forma Adjusted Balance
	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7
1	Operating Revenue	8-D	$2,064,333,907	($270,140,361)	$1,794,193,546	($16,026,651)	$1,778,166,895
2	Less: Operating Expenses	8-E	$1,299,173,951	($149,156,140)	$1,150,017,811	$54,144,543	$1,204,162,354
3	Depreciation and Amortization	10-A	246,709,942	(30,902,320)	215,807,622	(31,600,559)	184,207,063
4	Taxes Other Than Income Taxes	11-B	86,699,593	(11,492,990)	75,206,602	359,623	75,566,225
5	Less: Gains from Disposition of Allowances		(459,123)	0	(459,123)	0	(459,123)
6	Total Expenses before Income Taxes		$1,632,124,363	($191,551,450)	$1,440,572,913	$22,903,607	$1,463,476,520
7	Operating Income before Income Taxes		$432,209,544	($78,588,911)	$353,620,634	($38,930,258)	$314,690,375
	Increases/Decreases:						
8	Interest on Debt		($155,565,342)	$0	($155,565,342)	$48,209,531	($107,355,811)
9	Book Depreciation and Amortization		246,968,093	(30,902,320)	216,065,772	(57,357,447)	158,708,325
10	Book Depreciation to Clearings		1,095,259	0	1,095,259	0	1,095,259
11	Tax ESL Depreciation		(223,770,386)	28,029,406	(195,740,980)	46,142,536	(149,598,444)
12	Removal Costs		(15,371,415)	0	(15,371,415)	2,966,409	(12,405,006)
13	Salvage		814,670	0	814,670	(489,177)	325,493
14	AFUDC Equity		(4,400,930)	(696,328)	(5,097,258)	0	(5,097,258)
15	Business Expenses		1,458,572	0	1,458,572	72,949	1,531,521
16	Repairs		(420,755)	0	(420,755)	(807,302)	(1,228,057)
17	Other		39,598,306	0	39,598,306	(2,256,931)	37,341,375
18	Total Increases/Decreases		($109,593,928)	($3,569,242)	($113,163,170)	$36,480,568	($76,682,602)
19	Income on Which Tax Should Be Provided		$322,615,616	($82,158,153)	$240,457,464	($2,449,690)	$238,007,774
20	Composite Tax Rate						
21	Income Tax		127,681,922	(32,519,971)	95,161,951	(1,030,169)	94,131,781
22	Amortization of Investment Tax Credit		(2,523,281)	382,970	(2,140,311)	(126,377)	(2,266,688)
23	General Business Credits		(10,144,595)	0	(10,144,595)	(12,981)	(10,157,576)
24	Amortization Plant Related Deferred Taxes		(3,760,815)	(222,406)	(3,983,221)	(2,182,636)	(6,165,857)
25	Adjustments		(1,956,633)	(151,276)	(2,107,909)	1,077,628	(1,030,281)
26	Total Income Tax		$109,296,598	($32,510,683)	$76,785,915	($2,274,535)	$74,511,381

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Accumulated Deferred Income Taxes
Annual Charges and Credits to Accounts 190, 281, 282 and 283
Test Year Ended March 31, 2011

Line No.	Year	Income Taxes Deferred	Credited to Income	Adjustments	Cumulative Balance
	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5
1	1992	$44,525,094	$23,112,193	$306,203,769	$711,077,903
2	1993	59,779,478	17,795,327	42,851,305	795,913,359
3	1994	38,721,570	24,901,404	18,070,086	827,803,611
4	1995	9,933,407	46,936,621	40,181,213	830,981,610
5	1996	49,308,685	45,749,779	(121,011)	834,419,505
6	1997	7,281,162	50,662,923	11,426,907	802,464,651
7	1998	18,957,241	45,700,063	(2,007,224)	773,714,605
8	1999	23,794,483	38,508,177	11,936,334	770,937,245
9	2000	7,172,084	39,506,185	2,556,376	741,159,520
10	2001	17,206,504	46,019,729	(1,631,258)	710,715,037
11	2002	69,901,751	42,644,114	49,580,253	787,552,927
12	2003	25,052,805	44,089,997	33,479,544	801,995,279
13	2004	37,846,127	32,763,692	(31,548,853)	775,528,861
14	2005	59,059,990	21,726,396	(7,035,824)	805,826,631
15	2006	56,622,426	71,414,729	8,645,912	799,680,240
16	2007	77,740,383	28,750,233	8,193,086	856,863,476
17	2008	(6,590,650)	(41,224,917)	17,864,018	909,361,761
18	3 months ended March 31, 2009	30,726,648	18,976,511	1,674,889	922,786,787
19	12 months ended March 31, 2010	24,507,685	46,274,928	4,907,713	905,927,256
20	12 months ended March 31, 2011	140,575,722	36,378,311	10,246,673	1,020,371,340

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Accumulated Deferred Federal Investment Credits
Annual Charges and Credits
Test Year Ended March 31, 2011

Line No.	Year	Beginning Balance	Investment Credits Deferred	Credited to Income	Ending Balance
	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5
1	1992	$130,918,476	$946,107	$5,527,397	$126,337,186
2	1993	126,337,186	4,900,000	3,350,976	127,886,210
3	1994	127,886,210	0	5,797,764	122,088,446
4	1995	122,088,446	0	4,458,375	117,630,071
5	1996	117,630,071	0	5,832,716	111,797,355
6	1997	111,797,355	0	5,770,285	106,027,070
7	1998	106,027,070	0	5,803,704	100,223,366
8	1999	100,223,366	0	5,792,546	94,430,820
9	2000	94,430,820	0	5,783,430	88,647,390
10	2001	88,647,390	0	5,323,205	83,324,185
11	2002	83,324,185	0	4,095,163	79,229,022
12	2003	79,229,022	0	4,141,207	75,087,815
13	2004	75,087,815	0	4,656,302	70,431,513
14	2005	70,431,513	0	4,768,719	65,662,794
15	2006	65,662,794	0	5,981,910	59,680,884
16	2007	59,680,884	0	1,777,998	57,902,886
17	2008	57,902,886	0	52,328	57,850,558
18	3 months ended March 31, 2009	57,850,558	0	630,306	57,220,252

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Accumulated Deferred Federal Investment Credits
Annual Charges and Credits
Test Year Ended March 31, 2011

Line No.	Year Col. 1	Beginning Balance Col. 2	Investment Credits Deferred Col. 3	Credited to Income Col. 4	Ending Balance Col. 5
	12 months ended March 31, 2010				
1	3%	$29,112	$0	$4,292	$24,820
2	4%	687,251	0	72,659	614,592
3	7%	0	0	0	0
4	8%	17,487,278	0	464,862	17,022,416
5	10%	39,016,611	0	1,979,347	37,037,264
6	Total	$57,220,252	$0	$2,521,160	$54,699,092
	12 months ended March 31, 2011				
7	3%	$24,820	$0	$4,009	$20,811
8	4%	614,592	0	72,660	541,932
9	7%	0	0	0	0
10	8%	17,022,416	0	464,862	16,557,554
11	10%	37,037,264	0	1,979,350	35,057,914
12	Total	$54,699,092	$0	$2,520,881	$52,178,211

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Accumulated Deferred State Investment Credits
Annual Charges and Credits
Test Year Ended March 31, 2011

Line No.	Year Col. 1	Beginning Balance Col. 2	Investment Credits Deferred Col. 3	Credited to Income Col. 4	Ending Balance Col. 5
1	3 months ended March 31, 2009	0	0	0	0
2	12 months ended March 31, 2010	0	71,091,761	0	71,091,761
3	12 months ended March 31, 2011	71,091,761	31,483,787	0	102,575,548

SECTION 12

Allocation Ratios

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Departmental Allocation Ratios
Year Ended March 31, 2011

Line No.	Description Col. 1	Total Company Col. 2
	Ratio - Rate Base at March 31, 2011	
1	Plant in Service	$6,854,742,909
2	Accumulated Reserve for Depreciation	2,843,658,524
3	Sub-total	4,011,084,385
4	Working Capital	286,108,217
5	Rate Base Deductions	897,920,522
6	Total Rate Base	$3,399,272,080
7	Ratio A	100.0000%

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Departmental Allocation Ratios
Year Ended March 31, 2010

Line No.	Description Col. 1	Total Company Col. 2
	Ratio - Rate Base at March 31, 2010	
1	Plant in Service	$6,832,961,344
2	Accumulated Reserve for Depreciation	2,729,097,944
3	Sub-total	4,103,863,400
4	Working Capital	192,942,207 *
5	Rate Base Deductions	58,571,940 *
6	Total Rate Base	$4,238,233,667
7	Ratio B	100.0000%

Note: * The working capital and rate base deductions from 12/31/09 were used in the 03/31/2010 calculations.

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Departmental Allocation Ratios
Year Ended March 31, 2011

Line No.	Description Col. 1		Total Company Col. 2	KCC Operations Col. 3	Other Operations Col. 4
	RATIO NO. 1: PRODUCTION DEMAND is calculated from average monthly integrated demands coincident with maximum system demand. It is used to allocate demand- or capacity-related items, which are production facilities and related expenses (except fuel).				
1		kW	1	1	0
2		Ratio	100.00%	100.00%	0.00%
	RATIO NO. 2: TRANSMISSION DEMAND is calculated from average monthly integrated demands, including transmission service, coincident with maximum system demand. It allocates demand- or capacity-related transmission facilities and related expenses.				
3		kW	100.00%	100.00%	0.00%
4		Ratio	100.00%	100.00%	0.00%
	RATIO NO. 3: ENERGY is based on test year megawatt hour sales. It is used to allocate any item directly related to kWh consumption.				
5		MWh	100.00%	100.00%	0.00%
6		Ratio	100.00%	100.00%	0.00%
	RATIO NO. 4: GROSS PLANT is based on the gross year end plant. It is used to allocate items related to the system as a whole, which are not readily identifiable with any one plant component.		Gross Year End Plant	Allocation Kansas ($$)	Other ($$)
7	Organization		$42,795,882	$42,795,882	$0
8	Production		4,878,085,189	4,878,085,189	0
9	Transmission		0	0	0
10	Distribution		1,774,278,424	1,774,278,424	0
11	Total		$6,695,159,495	$6,695,159,495	$0
12	Ratio		100.00%	100.0000%	0.0000%

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Departmental Allocation Ratios
Year Ended March 31, 2011

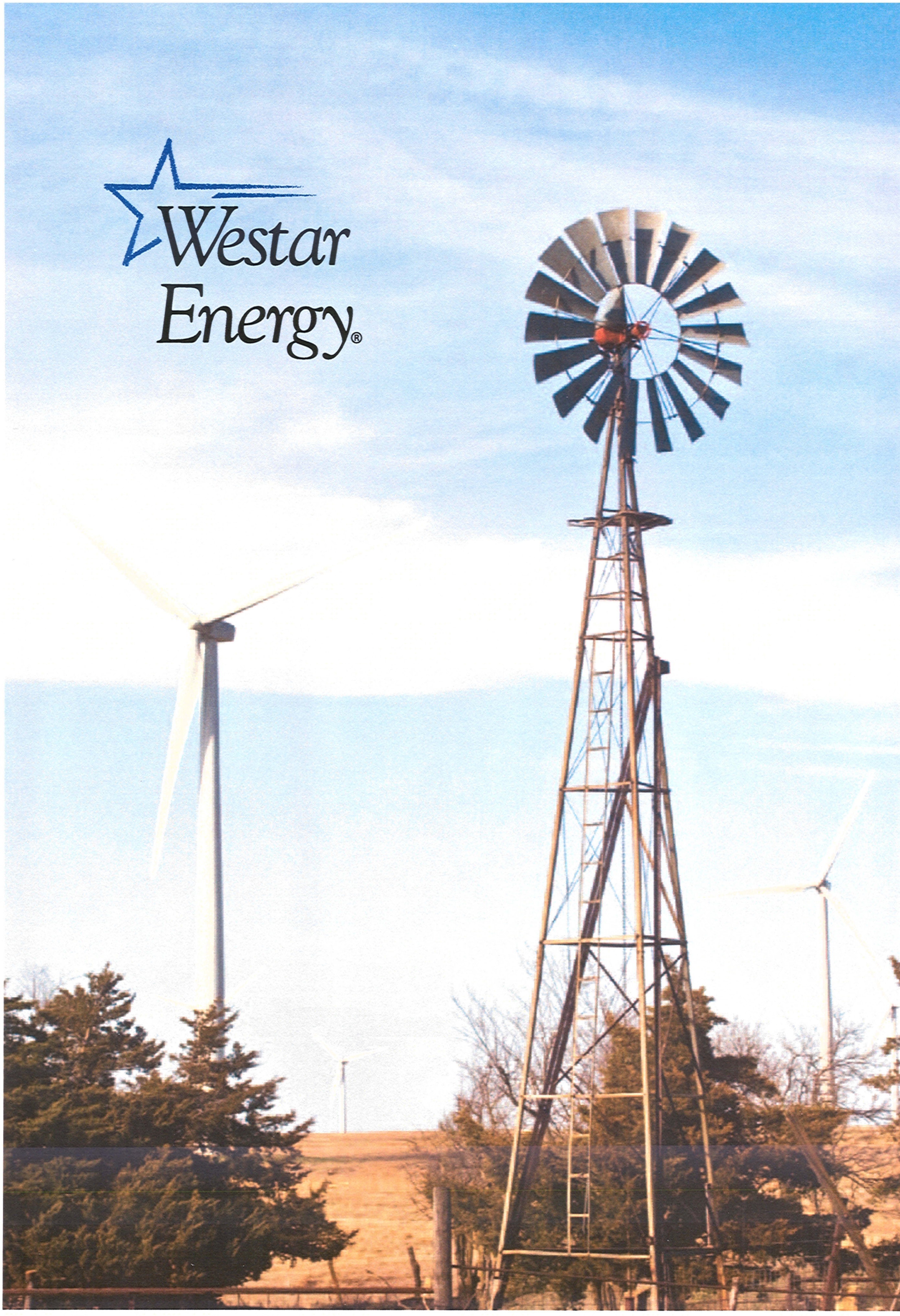
Line No.	Description Col. 1		Total Company Col. 2	KCC Operations Col. 3	Other Operations Col. 4
	RATIO NO. 5: LABOR is calculated from payroll expenses (excluding administrative and general payroll) and allocates General Plant.				
1		$$	1	1	0
2		Ratio	100.00%	100.00%	0.00%
	RATIO NO. 6: 100% WHOLESALE is used to directly allocate cost responsibility to non-jurisdictional customers.				
3		Ratio	100.00%	100.00%	0.00%
	RATIO NO. 7: DISTRIBUTION COMPOSITE is a summation of the directly allocated distribution plant allocators. It is used to allocate distribution related expenses.				
4		$$	1,774,278,424	1,774,278,424	0
5		Ratio	100.00%	100.00%	0.00%
	RATIO NO. 8: METER READING is a weighted calculation reflecting the expense of reading a meter (based on customer class) and the number of customers in that class.				
6		$$	1	1	0
7		Ratio	100.00%	100.00%	0.00%
	The following ratios directly allocate costs relative to:				
	RATIO NO. D1: ACCOUNT 360.1 Land and Land Rights				
8		$$	7,774,872	7,774,872	0
9		Ratio	100.00%	100.00%	0.00%
	RATIO NO. D2: ACCOUNT 361 Structures and Improvements				
10		$$	20,176,567	20,176,567	0
11		Ratio	100.00%	100.00%	0.00%

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Departmental Allocation Ratios
Year Ended March 31, 2011

Line No.	Description Col. 1		Total Company Col. 2	KCC Operations Col. 3	Other Operations Col. 4
	RATIO NO. D3: ACCOUNT 362 Station Equipment				
1		$$	206,067,845	206,067,845	0
2		Ratio	100.00%	100.00%	0.00%
	RATIO NO. D4: ACCOUNT 364 Poles, Towers, and Fixtures				
3		$$	356,546,904	356,546,904	0
4		Ratio	100.00%	100.00%	0.00%
	RATIO NO. D5: ACCOUNT 365 Overhead Conductors and Devices				
5		$$	257,382,145	257,382,145	0
6		Ratio	100.00%	100.00%	0.00%
	RATIO NO. D6: ACCOUNT 370 Meters				
7		$$	89,530,659	89,530,659	0
8		Ratio	100.00%	100.00%	0.00%

SECTION 13

Annual Report to Stockholders & the U.S. Securities and Exchange Commission



WESTAR ENERGY 2010 ANNUAL REPORT

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88 | CORPORATE INFORMATION

89 | DIRECTORS AND OFFICERS

Charles Q. Chandler IV, left, chairman of the board, and William B. Moore, president and chief executive officer.

Weathering difficult economic times requires a balance of discipline and flexibility. There is no clear vision of what the future holds for the energy industry. The one thing we can count on is change: change in technology, change in regulations and changes in consumer behavior. The true test will be how we endure through those changes. Westar Energy remains poised to adapt and forge ahead with a number of innovative projects, while continuing to manage the needs of our customers and our investors. We remain your basic electric utility, and we thank you for your trust and investment.

DEAR SHAREHOLDERS

2010 was a year of accomplishment as we began to emerge from the greatest global recession since the 1930s. Higher electricity sales, thanks in part to warm summer temperatures, disciplined expense control, and effective execution of our business plan all contributed to positive results.

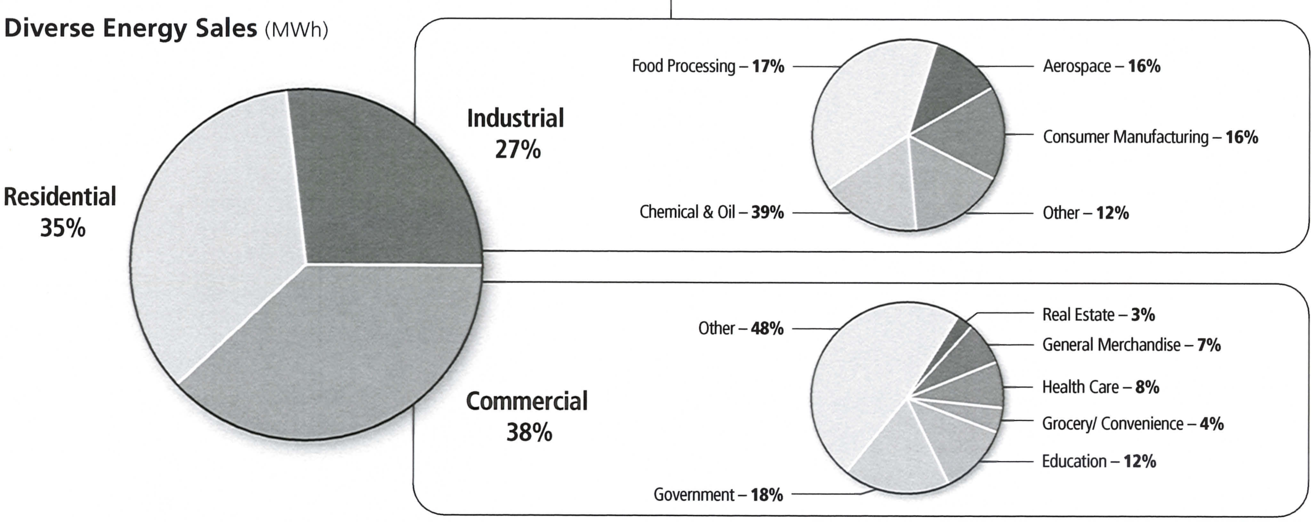
We reported earnings of $1.81 per share, which supported the seventh consecutive annual increase in our common dividend. Westar's quarterly dividend is now $0.32 per share, or an indicated annual rate of $1.28.

The recession began to subside in 2010, and Mother Nature brought air conditioners out of hibernation following 2009's coolest summer in more than four decades. In fact, summer temperatures were 20 percent above their historical average in 2010 – compared to the previous summer when they were 27 percent below the norm. As a result, energy sales to residential customers, the sector most responsive to summer weather, were up 9 percent.

Our industrial customers were among those hardest hit by the economic downturn, but are also proving to be among the more resilient in their recovery, showing a 6 percent increase in 2010. Our commercial sector did not fall as far, but is not yet showing much sign of recovery. Leading the industrial recovery are chemicals, refining and pet products, though every sector but aerospace showed improvement, and even that sector was only 0.2 percent lower than in 2009. Because weather and the economy affect customers so differently, the diversity in our customer base again proved valuable. The variety of markets represented by our industrial customers is a natural advantage for us, as is our proportion of industrial, commercial, and residential customers.

Remaining profitable in tough economic times means maintaining the discipline to tighten our belts when circumstances warrant and to remain flexible enough to seize opportunities as they arise. Last spring we issued an update to our comprehensive strategic plan first published in 2008, "2010 Update: Standing the Test of Time." This plan continues to underpin our strategies for addressing changing technology and volatile commodity cycles; overcoming more general economic obstacles; and complying with more stringent renewable energy and environmental mandates. With this plan as our guide, we address the needs of our customers while carefully managing the timing of our capital investments to allow for a prompt return through energy sales.

Diverse Energy Sales (MWh)



TRANSMISSION TO GO THE DISTANCE

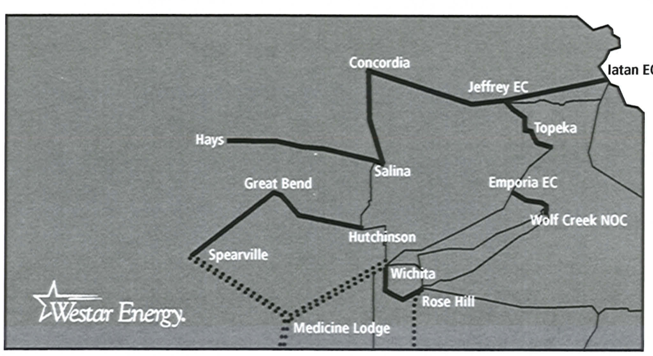
Our region has a strong demand for additional electric transmission capacity. The reasons include grid reliability, development of renewable energy sources, and facilitating efficient dispatch of various power plants. Transmission planning is something that must take into account customer needs not just today, but for decades into the future. Accordingly, in 2010 we announced our commitment to develop, over the next two decades, the largest additions to the transmission grid in Kansas' history. These additions will not only serve our Kansas customers, but electric utility customers across a multistate region.

That announcement came on the heels of our having completed a 345,000 volt line that stretches about 100 miles from one of our energy centers near Wichita to a major regional substation near Salina. This line substantially strengthens the western part of our electrical service territory. We also have under way another 345,000 volt line running about 50 miles from Wichita to the Oklahoma border. We expect to finish it in 2012. We are developing yet another transmission project in a joint venture with Electric Transmission America. This venture is forging ahead to construct a double circuit 345,000 volt line southwest from Wichita, where we will interconnect with another utility. From that interconnection, our joint venture will extend the line south to the Oklahoma border. We expect construction of this project to begin in 2013 and be in operation by the end of the following year. For this and other transmission improvements, we benefit from federal and state regulations that allow for a relatively short time between project investment and delivering a return to you, our shareholders.

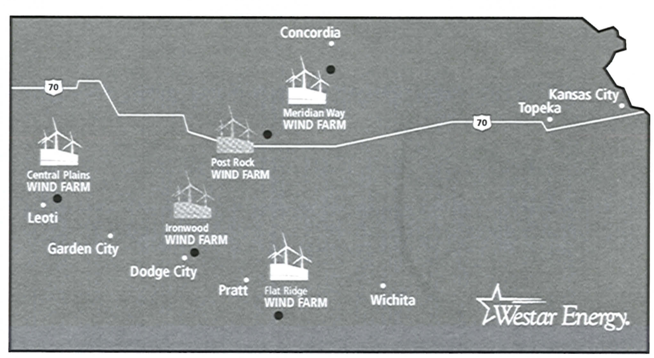
ENVIRONMENTAL STEWARDSHIP

The evolution of federal environmental regulation is frustratingly complex, unclear, and will continue to make electricity more expensive for our customers. As a result, environmental compliance takes center stage in our planning. We are approaching it with a well-tested decision making framework that includes diversity, flexibility, and transparent collaboration with our regulators. As examples of our approach, we have increased our commitments to natural gas and renewable power sources and will increase the output of our nuclear plant, which produces no air emissions at all. At this time we are not planning any new coal generation, but rather have affirmed the importance of retrofitting and upgrading our existing efficient and low-cost coal plants. Currently, we are in the midst of modifying our coal units at Lawrence Energy Center, Jeffrey Energy Center, and our share of the La Cygne Energy Center. These projects will significantly reduce emissions such as sulfur dioxide, nitrogen oxide, and visible particulates.

In addition to our environmental upgrades, we have also proposed to our regulators that we more than double our commitment to renewable energy through purchased power agreements between Westar and two wind developers. We expect both of the new wind power facilities to be generating power for our customers by the end of 2012.



Proposed projects
Projects under way
Existing transmission lines



Under construction

DEDICATION TO RELIABILITY

We are taking other meaningful steps in programs that can transform the way we serve our customers.

- We are equipping the city of Lawrence with smart grid technology. SmartStar Lawrence is an opportunity for us to help customers maximize the value of their electric energy dollars. It is also an opportunity for us to test innovative technology to improve our productivity and operating efficiency. The information we gather from SmartStar Lawrence will help prove the benefits of system-wide deployment to our regulators and determine our next steps and timeline for bringing smart grid technology to all our customers.
- ReliabiliTree is mitigating one of the leading causes of power outages – trees in and around power lines. We launched this vegetation management pilot program in the Wichita metro area in 2010, and its success is prompting plans to extend the program in the Topeka and Lawrence communities. ReliabiliTree puts tree trimming on a four-year cycle, and includes extensive customer education and communication.

WORKING FOR YOU

Your investment in Westar ensures that we continue to provide quality service to our customers. We work diligently to recover costs and earn a fair return for you. In 2010, we implemented nearly $60 million in authorized rate increases. This includes a base rate increase of $17 million for investment in wind generation and completion of the Emporia Energy Center, about $6 million for energy efficiency initiatives recovered through an energy efficiency rider, nearly $23 million in transmission investments, and almost $14 million for environmental improvements at our power plants. After careful deliberation, our regulators concluded, and we agree, that timely rate adjustments save customers money over the long run.

LOOKING AHEAD

In 2011, we will continue our disciplined management of expenses and capital deployment. Unusually cold winter weather and hot summer temperatures contributed to our sales and overall positive financial performance in 2010. We cannot count on the weather to help the bottom line every year.

Our customers appear to be recovering from the economic downturn, and we are encouraged by the possibilities to grow your investment in areas such as transmission, smart grid, renewable energy, and environmental improvements. There is, though, a delicate balance between the rate we grow your investment and the ability of our customers to pay higher electric rates. In addition, we must face the fact that much of our capital investment is mandated by regulation and does not necessarily grow capacity or improve operational efficiency.

Our challenges are not new. To meet them, we will stick to the basics of running a successful electric utility that delivers value to both investors and customers. We remain committed to the fundamental proposition of being a basic electric utility and are conscious of our responsibility to provide you fair returns and our customers reliable service.

Charles Q Chandler IV, Chairman of the Board

William B. Moore

William B Moore, President and CEO

2010 FINANCIAL MEASURES

	2010	2009
FINANCIAL DATA *(Dollars in Millions)*		
INCOME HIGHLIGHTS		
Revenues	**$2,056**	$1,858
Income from continuing operations	**209**	141
Net income attributable to common stock	**203**	174
BALANCE SHEET HIGHLIGHTS		
Total assets	**$8,080**	$7,525
Common stock equity	**2,383**	2,245
Capital structure:		
Common equity	**46%**	47%
Preferred stock	**<1%**	<1%
Noncontrolling interests	**<1%**	—
Long-term debt	**54%**	52%
OPERATING DATA		
Sales (Thousands of MWh)		
Retail	**20,033**	18,872
Wholesale	**8,712**	8,788
Customers	**687,000**	685,000
COMMON STOCK DATA		
PER SHARE HIGHLIGHTS		
Basic earnings per common share	**$1.81**	$1.58
Dividends declared per common share	**$1.24**	$1.20
Book value per share	**$21.25**	$20.59
STOCK PRICE PERFORMANCE		
Common stock price range:		
High	**$25.90**	$22.30
Low	**$20.56**	$14.86
Stock price at year end	**$25.16**	$21.72
Average equivalent common shares outstanding (in thousands)	**111,629**	109,648
Dividend yield (based on year end annualized dividend)	**4.9%**	5.5%

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 10-K

[X] **ANNUAL REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934**

For the fiscal year ended December 31, 2010

OR

[ ] **TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934**

For the transition period from __________ to __________

Commission File Number 1-3523

WESTAR ENERGY, INC.

(Exact name of registrant as specified in its charter)

Kansas	**48-0290150**
(State or other jurisdiction of incorporation or organization)	(I.R.S. Employer Identification Number)

818 South Kansas Avenue, Topeka, Kansas 66612 (785) 575-6300

(Address, including Zip code and telephone number, including area code, of registrant's principal executive offices)

Securities registered pursuant to Section 12(b) of the Act:

Common Stock, par value $5.00 per share	**New York Stock Exchange**
First Mortgage Bonds, 6.10% Series due 2047	**New York Stock Exchange**
(Title of each class)	(Name of each exchange on which registered)

Securities registered pursuant to Section 12(g) of the Act:

Preferred Stock, 4-1/2% Series, $100 par value

(Title of Class)

Indicate by check mark whether the registrant is a well-known seasoned issuer (as defined in Rule 405 of the Act). Yes [X] No [ ]

Indicate by check mark whether the registrant is not required to file reports pursuant to Section 13 or Section 15(d) of the Act. Yes [ ] No [X]

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes [X] No [ ]

Indicate by check mark whether the registrant has submitted electronically and posted on its corporate Web site, if any, every Interactive Data File required to be submitted and posted pursuant to Rule 405 of Regulation S-T during the preceding 12 months (or for such shorter period that the registrant was required to submit and post such files). Yes [X] No [ ]

Indicate by check mark if disclosure of delinquent filers pursuant to Item 405 of Regulation S-K is not contained herein, and will not be contained, to the best of registrant's knowledge, in definitive proxy or information statements incorporated by reference in Part III of this Form 10-K or any amendment to this Form 10-K. [X]

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company (as defined in Rule 12b-2 of the Act). Check one:

Large accelerated filer [X] Accelerated filer [ ] Non-accelerated filer [ ] Smaller reporting company [ ]

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Act). Yes [ ] No [X]

The aggregate market value of the voting common equity held by non-affiliates of the registrant was approximately $2,391,619,392 at June 30, 2010.

Indicate the number of shares outstanding of each of the registrant's classes of common stock, as of the latest practicable date.

Common Stock, par value $5.00 per share	**113,566,796 shares**
(Class)	(Outstanding at February 15, 2011)

DOCUMENTS INCORPORATED BY REFERENCE:

Description of the document	**Part of the Form 10-K**
Portions of the Westar Energy, Inc. definitive proxy statement to be used in connection with the registrant's 2010 Annual Meeting of Shareholders	Part III (Item 10 through Item 14) (Portions of Item 10 are not incorporated by reference and are provided herein)

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GLOSSARY OF TERMS

The following is a glossary of frequently used abbreviations or acronyms that are found throughout this report.

Abbreviation or Acronym	Definition
AFUDC	Allowance for funds used during construction
ARO	Asset retirement obligation
BACT	Best Available Control Technology
BNSF	Burlington Northern Santa Fe Railway
Btu	British thermal units
CAMR	Clean Air Mercury Rule
CATR	Clean Air Transport Rule
CCB	Coal combustion byproduct
CO_2	Carbon dioxide
COLI	Corporate-owned life insurance
Dodd-Frank Act	Dodd-Frank Wall Street Reform and Consumer Protection Act
DOE	Department of Energy
DOJ	Department of Justice
DSPP	Direct Stock Purchase Plan
ECRR	Environmental Cost Recovery Rider
EPA	Environmental Protection Agency
EPS	Earnings per share
ERISA	Employee Retirement Income Security Act
FASB	Financial Accounting Standards Board
FERC	Federal Energy Regulatory Commission
Fitch	Fitch Investors Service
GAAP	Generally Accepted Accounting Principles
GHG	Greenhouse gas
INPO	Institute of Nuclear Power Operations
IRS	Internal Revenue Service
JEC	Jeffrey Energy Center
KCC	Kansas Corporation Commission
KCPL	Kansas City Power & Light Company
KDHE	Kansas Department of Health and Environment
KGE	Kansas Gas and Electric Company
kV	Kilovolt
La Cygne	La Cygne Generating Station

Abbreviation or Acronym	Definition
LTISA Plan	Long-Term Incentive and Share Award Plan
Medicare Act	Medicare Prescription Drug Improvement and Modernization Act of 2003
MMBtu	Millions of Btu
Moody's	Moody's Investors Service
MW	Megawatt(s)
MWh	Megawatt hour(s)
NAAQS	National Ambient Air Quality Standards
NDT	Nuclear Decommissioning Trust
NEIL	Nuclear Electric Insurance Limited
NOx	Nitrogen oxides
NRC	Nuclear Regulatory Commission
NSPS	New Source Performance Standard
ONEOK	ONEOK, Inc.
OTC	Over-the-counter
PCB	Polychlorinated biphenyl
PRB	Powder River Basin
Protection One	Protection One, Inc.
PSD	Prevention of Significant Deterioration program
RCRA	Resource Conservation and Recovery Act
RECA	Retail energy cost adjustment
RSU	Restricted share unit
RTO	Regional Transmission Organization
S&P	Standard & Poor's Ratings Group
S&P 500	Standard & Poor's 500 Index
S&P Electric Utilities	Standard & Poor's Electric Utility Index
SCR	Selective catalytic reduction
SEC	Securities and Exchange Commission
SO_2	Sulfur dioxide
SPP	Southwest Power Pool
SSCGP	Southern Star Central Gas Pipeline
VaR	Value-at-Risk
VIE	Variable interest entity
Wolf Creek	Wolf Creek Generating Station

FORWARD-LOOKING STATEMENTS

Certain matters discussed in this Annual Report on Form 10-K 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 we "believe," "anticipate," "target," "expect," "estimate," "intend" and words of similar meaning. Forward-looking statements describe our future plans, objectives, expectations or goals. Such statements address future events and conditions concerning matters such as, but not limited to: amount, type and timing of capital expenditures; earnings; cash flow; liquidity and capital resources; litigation; accounting matters; possible corporate restructurings, acquisitions and dispositions; compliance with debt and other restrictive covenants; interest rates and dividends; environmental matters; regulatory matters; nuclear operations; and the overall economy of our service area and its impact on our customers' demand for electricity and their ability to pay for service.

What happens in each case could vary materially from what we expect because of such things as: the risk of operating in a heavily regulated industry subject to frequent and uncertain political, legislative, judicial and regulatory developments at any level of government that can affect our revenues and costs; weather conditions and their effect on sales of electricity as well as on prices of energy commodities; equipment damage from storms and extreme weather; economic and capital market conditions, including the impact of inflation or deflation, changes in interest rates, the cost and availability of capital and the market for trading wholesale energy; the impact of changes in market conditions on employee benefit liability calculations, as well as actual and assumed investment returns on invested plan assets; the impact of changes in estimates regarding our Wolf Creek Generating Station (Wolf Creek) decommissioning obligation; the ability of our counterparties to make payments as and when due and to perform as required; the existence of or introduction of competition into markets in which we operate; the impact of frequently changing laws and regulations relating to air emissions, water emissions, waste management and other environmental matters; risks associated with execution of our planned capital expenditure program, including timing and receipt of regulatory approvals necessary for planned construction and expansion projects as well as the ability to complete planned construction projects within the terms and time frames anticipated; cost, availability and timely provision of equipment, supplies, labor and fuel we need to operate our business; availability of generating capacity and the performance of our generating plants; changes in regulation of nuclear generating facilities and nuclear materials and fuel, including possible shutdown or required modification of nuclear generating facilities; uncertainty regarding the establishment of interim or permanent sites for spent nuclear fuel storage and disposal; homeland and information security considerations; wholesale electricity prices; changes in accounting requirements and other accounting matters; changes in the energy markets in which we participate resulting from the development and implementation of real time and next day trading markets, and the effect of the retroactive repricing of transactions in such markets following execution because of changes or adjustments in market pricing mechanisms by regional transmission organizations (RTOs) and independent system operators; reduced demand for coal-based energy because of climate impacts and development of alternate energy sources; current and future litigation, regulatory investigations, proceedings or inquiries; other circumstances affecting anticipated operations, electricity sales and costs; and other factors discussed elsewhere in this report, including in "Item 1A. Risk Factors" and "Item 7. Management's Discussion and Analysis of Financial Condition and Results of Operations," and in other reports we file from time to time with the Securities and Exchange Commission (SEC).

These lists are not all-inclusive because it is not possible to predict all factors. This report should be read in its entirety. No one section of this report deals with all aspects of the subject matter. The reader should not place undue reliance on any forward-looking statement, as forward-looking statements speak only as of the date such statements were made. We undertake no obligation to update any forward-looking statement to reflect events or circumstances after the date on which such statement was made.

PART I

ITEM 1. BUSINESS

GENERAL

Overview

We are the largest electric utility in Kansas. Unless the context otherwise indicates, all references in this Annual Report on Form 10-K to "the company," "we," "us," "our" and similar words are to Westar Energy, Inc. and its consolidated subsidiaries. The term "Westar Energy" refers to Westar Energy, Inc., a Kansas corporation incorporated in 1924, alone and not together with its consolidated subsidiaries.

We provide electric generation, transmission and distribution services to approximately 687,000 customers in Kansas. Westar Energy provides these services in central and northeastern Kansas, including the cities of Topeka, Lawrence, Manhattan, Salina and Hutchinson. Kansas Gas and Electric Company (KGE), Westar Energy's wholly-owned subsidiary, provides these services in south-central and southeastern Kansas, including the city of Wichita. Both Westar Energy and KGE conduct business using the name Westar Energy. Our corporate headquarters is located at 818 South Kansas Avenue, Topeka, Kansas 66612.

Strategy

We expect to continue operating as a vertically integrated, regulated, electric utility. We strive to optimize flexibility in our planning and operations to be able to respond to uncertain and changing conditions. Working constructively with our regulators and public officials is also an important part of our strategy.

Significant elements of our strategy include maintaining a flexible and diverse energy supply portfolio. In doing so, presently we are making environmental upgrades to our coal-fired power plants, developing more wind generation and building and upgrading transmission facilities, in addition to developing systems and programs to help our customers use energy more efficiently. Following is a summary of recent progress we have made on significant elements of our strategy.

- During 2010, we made capital expenditures of $111.7 million at our power plants to reduce regulated emissions.
- Along with third parties, in 2008 and 2009 we developed approximately 300 megawatts (MW) of wind generation facilities at three different sites in Kansas, approximately half of which we own and half of which we purchase the renewable energy produced under long-term supply contracts.
- We completed construction of a 345 kilovolt (kV) transmission line in central Kansas in 2010.
- We are implementing SmartStar Lawrence, a smart grid project based in Lawrence, Kansas. Under this project, we will install Advanced Metering Infrastructure equipment to give customers the ability to better monitor their energy use. We qualified to receive a matching grant of approximately $19.0 million from the Department of Energy (DOE), $3.2 million of which we received in 2010. We expect the total project to cost approximately $39.3 million.

Our plans and expectations for 2011 and beyond include:

- Investing approximately $1.0 billion at our power plants over the next three years to reduce regulated emissions.
- On December 14, 2010, we announced that we reached two separate agreements with third parties, subject to regulatory approval, to purchase under 20-year supply contracts the renewable energy produced from approximately 370 MW of wind generation beginning in late 2012.
- We began constructing a 50-mile 345 kV transmission line in south central Kansas.
- Upon receiving all necessary regulatory approvals, Prairie Wind Transmission, LLC, a joint venture company of which we own 50%, intends to construct approximately 110 miles of transmission facilities running from near Wichita, Kansas, southwest to a location near Medicine Lodge, Kansas, and then south to the Oklahoma border.
- In addition to the transmission lines described above, subject to regulatory approvals, we plan to make significant capital expenditures to develop over the next decade additional transmission lines to strengthen Kansas' electrical transmission network.
- We expect to continue improving our distribution system through vegetation management and other programs.
- We expect to continue developing and expanding programs to help customers use energy more efficiently.

OPERATIONS

General

Westar Energy supplies electric energy at retail to approximately 369,000 customers in central and northeast Kansas and KGE supplies electric energy at retail to approximately 318,000 customers in south-central and southeastern Kansas. We supply electric energy at wholesale to municipalities and electric cooperatives in Kansas. We also have contracts for the sale, purchase or exchange of wholesale electricity with other utilities. In addition, we engage in energy marketing and purchase and sell electricity in areas outside our retail service territory.

We have a retail energy cost adjustment (RECA) under which we are permitted to recover in our prices the cost of fuel consumed in generating electricity and purchased power needed to serve our retail customers. Through the RECA, we bill our customers for fuel and purchased power costs based on a quarter-ahead estimate. The RECA provides for an annual review by the Kansas Corporation Commission (KCC) to reconcile estimated and actual fuel and purchased power costs. The KCC uses this same method as the means by which we refund to retail and cost-based wholesale customers the margins we realize from market-based wholesale sales.

Generation Capacity

We have 6,756 MW of accredited generating capacity in service, 2,518 MW of which KGE owns or leases from variable interest entities (VIEs). See "Item 2. Properties" for additional information on our generating units. While we also own wind generation facilities with an installed design capacity of 149 MW, the intermittent nature of this type of production does not create any appreciable amount of accredited capacity. Our capacity and net generation by fuel type is summarized below.

Fuel Type	Capacity (MW)	Percent of Total Capacity	Net Generation (MWh)	Percent of Total Net Generation
Coal	3,437	51%	21,440,267	76%
Nuclear	544	8	4,491,170	16
Natural gas, oil, diesel	2,771	41	1,921,822	7
Wind	4	<1	453,049	1
Total	6,756	100%	28,306,308	100%

In addition to owning and leasing generating capacity, we also have two agreements under which we purchase renewable energy from third parties that own wind generation facilities with a combined installed design capacity totaling 146 MW.

Our aggregate 2010 peak system net load of 5,485 MW occurred on August 12, 2010. This included 137 MW of potentially interruptible load. Our net generating capacity, combined with firm capacity purchases and sales and potentially interruptible load, provided a capacity margin of 20% above system peak responsibility at the time of our 2010 peak system net load.

Under wholesale agreements, we provide firm generating capacity to other entities as set forth below.

Utility[a]	Capacity (MW)	Expiration
Oklahoma Municipal Power Authority	61	December 2013
ONEOK Energy Services Co.	75	December 2015
Midwest Energy, Inc.	120	May 2016
Mid-Kansas Electric Company, LLC	173	January 2019
Kansas Power Pool	50	March 2020
Midwest Energy, Inc.	135	May 2025
Other	8	June 2011 — May 2015
Total	622	

[a] *Under a wholesale agreement that expires in May 2039, we provide base load capacity to the city of McPherson, Kansas, and in return the city provides peaking capacity to us. During 2010, we provided approximately 85 MW to, and received approximately 151 MW from, the city. The amount of base load capacity provided to the city is based on a fixed percentage of its annual peak system load. The city is a full requirements customer of Westar Energy.*

Generation Mix

The effectiveness of a fuel to produce heat is measured in British thermal units (Btu). The higher the Btu content of a fuel, the less fuel it takes to produce electricity. We measure the quantity of heat consumed during the generation of electricity in millions of Btu (MMBtu).

Based on MMBtu, our 2010 fuel mix was 78% coal, 15% nuclear and 7% natural gas, with diesel and oil making up less than 1%. Our generation mix fluctuates with the operation of Wolf Creek, variations in fuel costs, plant availability, customer demand, and the cost and availability of power in the wholesale market.

Fossil Fuel Generation

Coal

Jeffrey Energy Center (JEC): The three coal-fired units at JEC have an aggregate capacity of 2,165 MW, of which we own or lease a combined 92% share, or 1,992 MW. We have a long-term coal supply contract with Alpha Natural Resources, Inc. to supply coal to JEC from surface mines located in the Powder River Basin (PRB) in Wyoming. The contract contains a schedule of minimum annual MMBtu delivery quantities. All of the coal used at JEC is purchased under this contract, which expires December 31, 2020. The contract provides for price escalation based on certain costs of production. The price for quantities purchased in excess of the scheduled annual minimum is subject to renegotiation every five years to provide an adjusted price for the ensuing five years that reflects then current market prices. The next re-pricing for those quantities over the scheduled annual minimum will occur in 2013.

The Burlington Northern Santa Fe Railway (BNSF) and Union Pacific Railroad transport coal from the PRB to JEC under a long-term rail transportation contract. The contract term continues through December 31, 2013. The contract price is subject to price escalation based on certain costs incurred by the railroads. We expect increases in the cost of transporting coal due to higher prices for the items subject to contractual escalation.

The average delivered cost of coal consumed at JEC during 2010 was approximately $1.60 per MMBtu, or $26.39 per ton.

La Cygne Generating Station (La Cygne): The two coal-fired units at La Cygne have an aggregate generating capacity of 1,418 MW, of which we own or lease a 50% share, or 709 MW. La Cygne unit 1 uses a blended fuel mix containing approximately 90% PRB coal and 10% Kansas/Missouri coal, the latter of which is purchased from time to time from Kansas and Missouri producers. La Cygne unit 2 uses PRB coal. The operator of La Cygne, Kansas City Power & Light Company (KCPL), arranges coal purchases and transportation services for La Cygne. Approximately 80% of La Cygne unit 1 and unit 2 PRB coal requirements is under contract for 2011. Approximately 50% of the requirements for 2012 and 2013 and 40% of the 2014 requirements are also under contract. Up to 75% of those commitments are fixed price contracts. All of the La Cygne PRB coal is transported under KCPL's rail transportation agreements with BNSF through 2013 and Kansas City Southern Railroad through 2020. As the PRB coal contracts expire, we anticipate that KCPL will negotiate new supply contracts or purchase coal on the spot market.

During 2010, the average delivered cost of our share of coal consumed at La Cygne unit 1 was approximately $1.38 per MMBtu, or $23.23 per ton. The average delivered cost of our share of coal consumed at La Cygne unit 2 was approximately $1.24 per MMBtu, or $20.91 per ton.

Lawrence and Tecumseh Energy Centers: The units located at Lawrence and Tecumseh Energy Centers have an aggregate generating capacity of 773 MW. We purchase PRB coal for these two energy centers under a contract with Arch Coal, Inc., which we expect to provide 100% of the coal requirements for the energy centers through 2012. BNSF transports coal for these energy centers under a contract that expires in December 2013.

During 2010, the average delivered cost of coal consumed in the Lawrence units was approximately $1.69 per MMBtu, or $29.78 per ton. The average delivered cost of coal consumed in the Tecumseh units was approximately $1.66 per MMBtu, or $29.34 per ton.

Natural Gas

We use natural gas as a primary fuel at our Gordon Evans, Murray Gill, Neosho, Abilene, Hutchinson, Spring Creek and Emporia Energy Centers, at the State Line facility and in the gas turbine units at Tecumseh Energy Center. We can also use natural gas as a supplemental fuel in the coal-fired units at Lawrence and Tecumseh Energy Centers. During 2010, we consumed 21.3 million MMBtu of natural gas for a total cost of $109.0 million. Natural gas accounted for approximately 7% of our total MMBtu of fuel consumed during 2010 and approximately 21% of our total fuel expense. From time to time, we may enter into contracts, including the use of derivatives, in an effort to manage the overall cost of natural gas. For additional information about our exposure to commodity price risks, see "Item 7A. Quantitative and Qualitative Disclosures About Market Risk."

We maintain natural gas transportation arrangements for Abilene and Hutchinson Energy Centers with Kansas Gas Service, a division of ONEOK, Inc. (ONEOK). Abilene Energy Center is covered under a standard tariff as a large industrial transportation customer while Hutchinson Energy Center is covered under a rate agreement that expires on April 30, 2011. We plan to renegotiate the agreement for Hutchinson Energy Center prior to its expiration. We meet a portion of our natural gas transportation requirements for Gordon Evans, Murray Gill, Lawrence, Tecumseh and Emporia Energy Centers through firm natural gas transportation capacity agreements with Southern Star Central Gas Pipeline (SSCGP). We meet all of the natural gas transportation requirements for the State Line facility through a firm natural gas transportation agreement with SSCGP. The firm transportation agreement that serves Gordon Evans and Murray Gill Energy Centers extends through April 1, 2020. The agreement for the State Line facility extends through April 9, 2017, while the agreement for Emporia Energy Center is in place until December 1, 2028, and is renewable for five-year terms thereafter. We meet all of the natural gas transportation requirements for Spring Creek Energy Center through an interruptible month-to-month natural gas transportation agreement with ONEOK Gas Transportation, LLC.

Diesel and Oil

Once started with natural gas, the steam units at our Gordon Evans, Murray Gill, Neosho and Hutchinson Energy Centers have the capability to burn No. 6 oil or natural gas. We may use No. 6 oil when natural gas is unavailable. During 2010, we did not use No. 6 oil.

We also use No. 2 diesel to start some of our coal generating stations, as a primary fuel in the Hutchinson No. 4 combustion turbine and in our diesel generators. We purchase No. 2 diesel in the spot market. We maintain quantities in inventory that we believe will allow us to facilitate economic dispatch of power, satisfy emergency requirements and protect against reduced availability of natural gas for limited periods.

During 2010, we consumed 0.2 million MMBtu of diesel at a total cost of $3.8 million. Diesel accounted for less than 1% of our total MMBtu of fuel consumed during 2010 and approximately 1% of our total fuel expense.

Nuclear Generation

General

Wolf Creek is a 1,158 MW nuclear power plant located near Burlington, Kansas. KGE owns a 47% interest in Wolf Creek, or 544 MW, which represents 8% of our total generating capacity. Wolf Creek's operating license is effective until 2045 and Wolf Creek Nuclear Operating Corporation operates the plant for its owners. The plant's owners pay operating costs equal to their respective ownership in Wolf Creek.

Fuel Supply

The owners of Wolf Creek have on hand or under contract all of the uranium and conversion services needed to operate through March 2014 and approximately 68% of the uranium and conversion services needed after that date through March 2020. The owners also have under contract 100% of the uranium enrichment and fabrication services required to operate Wolf Creek through March 2026. All such agreements have been entered into in the ordinary course of business.

Spent Nuclear Fuel and High-Level Radioactive Waste

Under the Nuclear Waste Policy Act of 1982, the DOE is responsible for the permanent disposal of spent nuclear fuel. Wolf Creek pays into a federal Nuclear Waste Fund administered by the DOE a quarterly fee for the future disposal of spent nuclear fuel. Our share of the fee, calculated as one-tenth of a cent for each kilowatt-hour of net nuclear generation delivered to customers, was $4.0 million in 2010, $3.7 million in 2009 and $3.5 million in 2008. We include these costs in fuel and purchased power expense on our consolidated statements of income.

In March 2010, the DOE filed a motion to withdraw its application with the Nuclear Regulatory Commission (NRC) to construct a national repository for the disposal of spent nuclear fuel and high-level radioactive waste at Yucca Mountain, Nevada, which would end the licensing process. An NRC board denied the DOE's motion to withdraw its application in June 2010 and the DOE appealed that decision to the full NRC in early July 2010. The NRC has not yet decided that appeal. The question of the DOE's legal authority to withdraw its license application also is pending in multiple lawsuits filed with a federal appellate court. Oral argument to the court is set for late March 2011. Wolf Creek has an on-site storage facility designed to hold all spent fuel generated at the plant through 2025 and believes it will be able to expand on-site storage as needed past 2025. We cannot predict when, or if, an alternative disposal site will be available to receive Wolf Creek's spent nuclear fuel and will continue to monitor this activity.

Low-Level Radioactive Waste

Wolf Creek disposes of most of its low-level radioactive waste at an existing third-party repository in Utah, which we expect will remain available to Wolf Creek. Wolf Creek also contracts with a waste processor to process, take title and store in another state most of the remainder of Wolf Creek's low-level radioactive waste. Should on-site waste storage be needed in the future, Wolf Creek has storage capacity on site adequate for about four years of plant operations.

Outages

Wolf Creek operates on an 18-month planned refueling and maintenance outage schedule. Wolf Creek did not have such an outage in 2010 and the next outage is scheduled for spring 2011. During outages at the plant, we meet our electric demand primarily with our other generating units and by purchasing power. As authorized by regulators, we defer and amortize to expense ratably over an 18-month operating cycle the incremental maintenance costs incurred for planned refueling and maintenance outages.

An extended or unscheduled shutdown of Wolf Creek could cause us to purchase replacement power, rely more heavily on our other generating units and reduce amounts of power available for us to sell at wholesale.

The NRC evaluates, monitors and rates various inspection findings and performance indicators for Wolf Creek based on their safety significance. Although not expected, the NRC could impose an unscheduled plant shutdown due to security or safety concerns. Those concerns need not be related to Wolf Creek specifically, but could be due to concerns about nuclear power generally or circumstances at other nuclear plants in which we have no ownership.

Nuclear Decommissioning

Nuclear decommissioning is a nuclear industry term for the permanent shutdown of a nuclear power plant and the removal of radioactive components in accordance with NRC requirements. The NRC will terminate a plant's license and release the property for unrestricted use when a company has reduced the residual radioactivity of a nuclear plant to a level mandated by the NRC. The NRC requires companies with nuclear plants to prepare formal financial plans to fund nuclear decommissioning. These plans are designed so that sufficient funds required for nuclear decommissioning will be accumulated prior to the expiration of the license of the related nuclear power plant. Wolf Creek files a nuclear decommissioning site study with the KCC every three years.

The KCC reviews nuclear decommissioning plans in two phases. Phase one is the approval of the revised nuclear decommissioning study including the estimated costs to decommission the plant. Phase two involves the review and approval by the KCC of a "funding schedule" prepared by the owner of the nuclear facility detailing how it plans to fund the future-year dollar amount of its pro rata share of the decommissioning costs.

The KCC approved Wolf Creek's most recent nuclear decommissioning site study in August 2009. Based on the study, our share of decommissioning costs, including decontamination, dismantling and site restoration, is estimated to be $279.0 million. This amount compares to the prior site study estimate of $243.3 million. The site study cost estimate represents the estimate to decommission Wolf Creek as of the site study year. The actual nuclear decommissioning costs may vary from the estimates because of changes in regulations and technologies as well as changes in costs for labor, materials and equipment.

We are allowed to recover nuclear decommissioning costs in our prices over a period equal to the operating license of Wolf Creek, which is through 2045. The NRC requires that funds sufficient to meet nuclear decommissioning obligations be held in trust. We believe that the KCC approved funding level will also be sufficient to meet the NRC requirement. Our consolidated financial results would be materially adversely affected if we were not allowed to recover in our prices the full amount of the funding requirement.

We recovered in our prices and deposited in an external trust fund for nuclear decommissioning approximately $3.1 million in 2010 and $2.9 million in both 2009 and 2008. We record our investment in the nuclear decommissioning trust (NDT) fund at fair value, which approximated $127.0 million as of December 31, 2010, and $112.3 million as of December 31, 2009.

Wind Generation

As discussed under "Environmental Matters — Renewable Energy Standard" below, the State of Kansas has enacted legislation mandating that more energy be derived from renewable sources. For us, wind has been the primary source of renewable energy. During 2010, our wind generation facilities produced 453,049 megawatt hours (MWh) of electricity and we purchased an additional 423,673 MWh of renewable energy through purchase power agreements. On December 14, 2010, we announced that we reached two separate agreements with third parties, subject to regulatory approval, to purchase under 20-year supply contracts the renewable energy produced from approximately 370 MW of wind generation beginning in late 2012.

Other Fuel Matters

The table below provides our weighted average cost of fuel, including transportation costs.

	2010	2009	2008
Per MMBtu:			
Nuclear	$ 0.63	$ 0.47	$ 0.44
Coal	1.56	1.51	1.42
Natural gas	5.12	4.22	7.77
Diesel/oil	15.76	15.58	21.01
Per MWh Generation:			
Nuclear	$ 6.50	$ 4.87	$ 4.57
Coal	17.45	16.79	15.75
Natural gas/diesel/oil	56.37	48.52	79.50
All generating stations	18.37	17.18	18.99

Our wind production has no fuel costs and is therefore excluded from the table above.

Purchased Power

We purchase electricity in addition to generating it. Factors that cause us to make such purchases include contractual arrangements, planned and unscheduled outages at our generating plants, prices for wholesale energy compared to our own costs of production, weather conditions and other factors. Transmission constraints may limit our ability to bring purchased electricity into our control area, potentially requiring us to curtail or interrupt our customers as permitted by our tariffs. In 2010, purchased power comprised approximately 14% of our total fuel and purchased power expense. The weighted average cost of purchased power per MWh was $36.23 in 2010, $35.62 in 2009 and $58.96 in 2008.

Energy Marketing Activities

We engage in both financial and physical trading with the goal of managing our commodity price risk, enhancing system reliability and increasing profits. We trade electricity and other energy-related products using financial instruments, including futures contracts, options and swaps, and physical energy commodity contracts.

Competition and Deregulation

The Federal Energy Regulatory Commission (FERC) requires owners of regulated transmission assets to allow third parties nondiscriminatory access to their transmission systems. FERC also requires us to provide transmission services to others on the same basis as we use those assets ourselves. Furthermore, FERC issued an order encouraging the formation of RTOs under which transmission service is aggregated and coordinated across broad regions to better enable competitive wholesale power markets.

Regional Transmission Organization

We are a member of the Southwest Power Pool (SPP), the RTO in our region. The SPP coordinates the operation of our transmission system within an interconnected transmission system that covers all or portions of nine states. The SPP collects revenues for the use of each transmission owner's transmission system. Transmission customers transmit power purchased and generated for sale or bought for resale in the wholesale market throughout the entire SPP system. Transmission capacity is sold on a first come/first served non-discriminatory basis. All transmission customers are charged rates applicable to the transmission system in the zone where energy is delivered, including transmission customers that may sell power inside our certificated service territory. The SPP then distributes as revenue to transmission owners, less an administrative charge, the amounts it collects from transmission users.

Real-Time Energy Imbalance Market

The SPP utilizes a real-time energy imbalance market to accommodate financial settlement of energy imbalances within the SPP region. The objective of the real-time market is to permit an efficient balancing of energy production and consumption through the use of a least-cost economic dispatch system. It also provides a ready market for the purchase and sale of electricity to balance production with demand. We participate in this market.

Regulation and Our Prices

Kansas law gives the KCC general regulatory authority over our prices, extensions and abandonments of service and facilities, the classification of accounts, the issuance of some securities and various other matters. We are also subject to the jurisdiction of FERC, which has authority over wholesale sales of electricity, the transmission of electric power and the issuance of some securities. We are subject to the jurisdiction of the NRC for nuclear plant operations and safety. Regulatory authorities have established various methods permitting adjustments to our prices for the recovery of certain costs. For portions of our cost of service, regulators allow us to adjust our prices periodically by formulae, which reduce the time between making expenditures and reflecting them in the prices we charge customers. However, for the remaining portions of our cost of service, we must file a formal rate case, which lengthens the period of time between making and recovering expenditures.

KCC Proceedings

In February 2011, we filed an application with the KCC to adjust our prices to include updated transmission costs as reflected in our transmission formula rate discussed below. If approved, we estimate that the new prices will increase our annual retail revenues by $14.6 million. We expect the KCC to issue an order on our request in March 2011.

On January 27, 2011, the KCC opened a docket seeking additional information from us and KCPL regarding planned environmental upgrades. The docket is focused on determining how required environmental upgrades may affect generating capabilities of the two companies and establishing criteria to be used when evaluating retrofit, decommission or replacement decisions. We are not able to determine the timing or outcome of this docket.

On October 29, 2010, the KCC issued an order, effective November 2010, allowing us to recover in our prices $5.8 million of previously deferred amounts associated with various energy efficiency programs.

On June 11, 2010, the KCC issued a final order approving an adjustment to our prices that we made earlier in 2010. The adjustment included updated transmission costs as reflected in our transmission formula rate discussed below. The new prices were effective March 16, 2010, and are expected to increase our annual retail revenues by $6.4 million.

On May 25, 2010, the KCC issued an order allowing us to adjust our prices to include costs associated with environmental investments made in 2009. The new prices were effective June 1, 2010, and are expected to increase our annual retail revenues by $13.8 million.

On January 27, 2010, the KCC issued an order allowing us to adjust our prices to include costs associated with investments in natural gas and wind generation facilities. The new prices were effective February 2010 and are expected to increase our annual retail revenues by $17.1 million.

FERC Proceedings

On October 15, 2010, we posted our updated transmission formula rate which includes projected 2011 transmission capital expenditures and operating costs. The updated rate was effective January 1, 2011, and is expected to increase our annual transmission revenues by $15.9 million.

Our transmission formula rate that includes projected 2010 transmission capital expenditures and operating costs became effective January 1, 2010, and was expected to increase our annual transmission revenues by $16.8 million. The transmission formula rate provides the basis for our annual request with the KCC to adjust our retail prices to include updated transmission costs as noted above.

On January 12, 2010, FERC issued an order accepting our request to implement a cost-based formula rate for electricity sales to wholesale customers. The use of a cost-based formula rate allows us to annually adjust our prices to reflect changes in our cost of service. The cost-based formula rate was effective December 1, 2009.

Environmental Matters

General

We are subject to various federal, state and local environmental laws and regulations. Environmental laws and regulations affecting power plants are overlapping, complex, subject to changes in interpretation and implementation, and have become more stringent over time. These laws and regulations relate primarily to discharges into the air, air quality, discharges of effluents into water, the use of water, and the handling, disposal and clean-up of hazardous and non-hazardous substances and wastes. These laws and regulations require a lengthy and complex process for obtaining licenses, permits and approvals from governmental agencies for our new, existing or modified facilities. If we fail to comply with such laws, regulations and permits, or fail to obtain and maintain necessary permits, we could be fined or otherwise sanctioned by regulators, and such fines or sanctions may not be recoverable in our prices. We have incurred and will continue to incur significant capital and other expenditures to comply with environmental laws and regulations. We are permitted to recover certain of these costs through the environmental cost recovery rider

(ECRR), which allows for the more timely inclusion in retail prices the costs of capital expenditures associated with environmental improvements, including those required by the Federal Clean Air Act. However, there can be no assurance that the costs to comply with existing or future environmental laws and regulations will not have a material adverse effect on our consolidated financial results. Certain key environmental issues, laws and regulations facing us are described further below.

Air Emissions

We must comply with the Federal Clean Air Act, state laws and implementing regulations that impose, among other things, limitations on pollutants generated during our operations, including sulfur dioxide (SO_2), particulate matter, nitrogen oxides (NOx) and mercury. In addition, we must comply with the provisions of the Federal Clean Air Act Amendments of 1990 that require reductions in SO_2 and NOx.

Emissions from our generating facilities, including particulate matter, SO_2 and NOx, have been determined by regulation to reduce visibility by causing or contributing to regional haze. Under federal laws, such as the Clean Air Visibility Rule, and pursuant to an agreement with the Kansas Department of Health and Environment (KDHE), we are required to install and maintain controls to reduce emissions found to cause or contribute to regional haze.

Sulfur Dioxide

Through the combustion of fossil fuels at our generating facilities, we emit SO_2 and NOx. Federal and state laws and regulations limit the amount of SO_2 that we can emit. If we exceed these limits we could be subject to fines and penalties. In order to meet KDHE SO_2 regulations applicable to our generating facilities, we use low-sulfur coal and natural gas and have equipped some of our generating facilities with equipment to control such emissions.

We are subject to the SO_2 allowance and trading program under the Federal Clean Air Act. Under this program, the Environmental Protection Agency (EPA) allocates annual SO_2 emissions allowances to emitting units subject to the program. Each unit must have enough allowances to cover its SO_2 emissions for that year. Allowances are tradable so that operators of affected units that are anticipated to emit SO_2 in excess of their allowances may purchase additional allowances from others. In 2010, we had SO_2 allowances adequate to meet planned generation and we expect to have enough in 2011. In the future if we need to purchase additional air emission allowances our operating costs would increase. We recover, and expect to continue to recover, the cost of such allowances through the RECA.

Clean Air Transport Rule

In July 2010, the EPA proposed the Clean Air Transport Rule (CATR), which would require the District of Columbia and 31 states, including Kansas, to issue regulations and develop a plan by which power plants in their respective jurisdictions will further reduce emissions of SO_2 and NOx. Reductions would be required beginning in 2012, with further reductions likely to be required in 2014. The EPA expects CATR to be finalized in the spring of 2011, but it is unclear when the states would issue implementing regulations. There are a number of uncertainties relating to this proposed rule, including whether it will be finalized and how the states will implement the requirements. As a result, we cannot determine the impact this rule will have on our operations or consolidated financial results, but it could be material.

National Ambient Air Quality Standards

Under the Federal Clean Air Act, the EPA sets National Ambient Air Quality Standards (NAAQS) for six criteria pollutants considered harmful to public health and the environment, including particulate matter, NOx, ozone and SO_2, which result from coal combustion. Areas meeting the NAAQS are designated attainment areas while those that do not meet the NAAQS are considered nonattainment areas. In 2009, KDHE proposed to designate portions of the Kansas City area nonattainment for the 8-hour ozone standard, which has the potential to impact our operations. Each state must develop a plan to bring nonattainment areas into compliance with the NAAQS. NAAQS must be reviewed by the EPA at five-year intervals.

In 2010, the EPA strengthened the NAAQS for both NOx and SO_2. We are currently evaluating what impact this could have on our operations. If we are required to install additional equipment to control emissions at our facilities, the revised NAAQS could have a material impact on our operations and consolidated financial results.

Particulate matter, principally ash, is a byproduct of coal combustion. In 2011, the particulate matter NAAQS are scheduled for their required five-year review, at which time the EPA could issue more stringent standards. We cannot at this time predict the impact of any new standards on our operations or consolidated financial results, but it could be material.

The EPA is currently in the process of revising the NAAQS for ozone. The EPA has requested additional time to finalize the ozone NAAQS, which are expected to be issued in July 2011. If these revisions result in more stringent standards, we could be required to place additional NOx pollution control measures on our facilities. Without knowing the new ozone standards, we cannot determine the impact they may have on our operations or consolidated financial results, but it could be material.

Mercury Emissions

Coal contains mercury. When we combust coal at our generating facilities, we emit mercury into the air. The federal Clean Air Mercury Rule (CAMR) permanently caps and reduces nationwide mercury emissions from new and existing coal-fired power plants. In 2008, the U.S. Court of Appeals for the District of Columbia Circuit vacated CAMR. In lieu of CAMR, the EPA has announced that it intends to propose air toxics standards under the Clean Air Act, including mercury standards, for coal and oil-fired electric generating units by March 2011 and to finalize a rule by November 2011. Without knowing what the rule will require, we cannot estimate the impact to us. However, our costs to comply with future mercury emission requirements could have a material impact on our operations and consolidated financial results.

Carbon Dioxide and Greenhouse Gases

One byproduct of burning coal and other fossil fuels is the emission of carbon dioxide (CO_2), which is believed by many to contribute to climate change. Legislators, including the U.S. Congress, have at times considered the passage of laws to limit the emission of CO_2 and other gases referred to as greenhouse gases (GHGs). In 2009 the U.S. House of Representatives passed, and the U.S. Senate considered but did not pass, legislation that proposed, among other things, a nationwide cap on CO_2 and other GHG emissions and a requirement that major sources, including coal-fueled power plants, obtain emission allowances to meet that cap. It is possible that federal legislation related to GHG emissions will be considered by legislators in the future. The EPA has also proposed using the Federal Clear Air Act to limit CO_2 and other GHG emissions, and other measures are being imposed or offered by individual states, municipalities and regional agreements, such as the Midwestern Greenhouse Gas Reduction Accord, with the goal of reducing GHG emissions.

Under EPA regulations finalized in May 2010, known as the tailoring rule, the EPA began regulating GHG emissions from certain stationary sources in January 2011. The regulations are being implemented pursuant to two Federal Clear Air Act programs: the Title V Operating Permit program and the program requiring a permit if undergoing construction or major modifications, which is referred to as the Prevention of Significant Deterioration program (PSD). Obligations relating to Title V permits will include recordkeeping and monitoring requirements. With respect to PSD permits, projects that cause a significant increase in GHG emissions (currently defined to be more than 75,000 tons or more per year or 100,000 tons or more per year, depending on various factors), will be required to implement best available control technology (BACT). The EPA has issued guidance on what BACT entails for the control of GHGs and individual states are now required to determine what controls are required for facilities within their jurisdiction on a case-by-case basis. We cannot at this time determine the impact of these new regulations on our operations and consolidated financial results, but we believe the cost of compliance with new regulations could be material.

In December 2010, the EPA announced it will be proposing GHG New Source Performance Standard (NSPS) rules for power plants and refineries. The rules for power plants will be proposed by July 2011, and finalized by May 2012. These rules would apply to new and existing facilities, including ours. Because these regulations have yet to be proposed, we cannot predict the impact they may have on our generating facilities or consolidated financial results, but it could be material.

In the absence of further federal legislation or regulation, certain states, regions and local authorities have developed their own GHG initiatives. In November 2007, the governors of Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Ohio, South Dakota and Wisconsin and the Premier of Manitoba signed the Midwestern Greenhouse Gas Reduction Accord to develop and implement steps to reduce GHG emissions. In May 2010, the Midwestern Greenhouse Gas Reduction Accord Advisory Group finalized their recommendations for emissions reductions targets and targeted sectors for GHG reductions in their jurisdiction. These include a recommended reduction in GHG emissions of 20% below 2005 emissions levels by 2020. These recommendations are from the advisory committee only and have not been endorsed by the respective states or provinces. If Kansas were to implement the recommended or any other targets, the impact on our operations and consolidated financial results could be material.

Wastewater Effluent

Some water used in our operations is discharged as wastewater effluent. This wastewater may contain heavy metals and other substances deemed to be pollutants. The EPA plans to propose revisions to the rules governing such wastewater effluent from coal-fired power plants by July 2012 with final action on the proposed rules expected to occur by January 2014. Although we cannot at this time determine the impact of any new regulations, more stringent regulations could have a material impact on our operations and consolidated financial results.

Regulation of Coal Combustion Byproducts

In the course of operating our coal generation plants, we produce coal combustion byproducts (CCBs), including fly ash and bottom ash, which we must handle, dispose, recycle or process. We recycle approximately 45% of our fly ash and bottom ash production, principally by selling to the aggregate industry. This is referred to as "beneficial use." On June 21, 2010, the EPA published in the Federal Register a proposed rule to regulate CCBs under the Resource Conservation and Recovery Act (RCRA). The proposed rule provides two possible options for CCB regulation, both of which technically would allow for the continued beneficial use of CCBs, but we believe might actually curtail or impair beneficial use to the extent we are able to recycle it today. The first option would subject CCBs to regulation as special waste under Subtitle C of RCRA. The second option would regulate CCBs as non-hazardous solid waste under Subtitle D of RCRA and impose national criteria applicable to CCBs disposed of in landfills and surface impoundments. While we cannot at this time estimate the impact and cost associated with future regulations of CCBs, we believe the impact on our operations and consolidated financial results could be material.

Agreement with Regulators

We entered into an agreement with the EPA and Department of Justice (DOJ) to resolve alleged violations of the Federal Clean Air Act at JEC. The terms of the agreement require us to install additional equipment as well as perform environmental mitigation projects to further reduce air emissions. See "— EPA Lawsuit" below for further information regarding the terms of the agreement.

Renewable Energy Standard

In May 2009, Kansas enacted legislation that mandates, among other requirements, that more energy be derived from renewable sources. In years 2011 through 2015 net renewable generation capacity must be 10% of the average peak demand for the three prior years, subject to limited exceptions. This requirement increases to 15% for years 2016 through 2019 and 20% for 2020 and thereafter. We have worked with third parties to develop approximately 300 MW of qualifying wind generation facilities, which together with the use of renewable energy credits, we expect to meet the 2011 requirement. On December 14, 2010, we announced that we reached two separate agreements with third parties, subject to regulatory approval, to purchase under 20-year supply contracts the renewable energy produced from approximately 370 MW of wind generation beginning in late 2012. We expect these agreements, along with our prior development of wind generation facilities, will satisfy our net renewable generation requirement through 2015 and contribute toward meeting the increased requirement beginning in 2016.

Environmental Costs

We will continue to make significant capital expenditures and incur operating expenses at our power plants to reduce regulated emissions. The amount of these expenditures could change materially depending on the timing and nature of required investments, the specific outcomes resulting from interpretation of existing regulations, new regulations, legislation and the manner in which we operate our plants. The degree to which we will need to reduce emissions and the timing of when such emissions controls may be required is uncertain. Additionally, our ability to access capital markets and the availability of materials, equipment and contractors may affect the timing and amount of these capital investments. The ECRR allows for the more timely inclusion in retail prices the costs of capital expenditures associated with environmental improvements, including those required by the Federal Clean Air Act.

A recent order of the KCC indicated that it may be more appropriate to recover environmental costs at La Cygne through the filing of a general rate case as opposed to the ECRR. This could increase the time between making these investments and having them reflected in the prices we charge our customers, as well as the amount we charge our customers. Estimated capital expenditures associated with environmental improvements for 2011-2013 appear in the following table. We prepare these estimates for planning purposes and revise them from time to time.

Year	La Cygne	Total
	(In Thousands)	
2011	$ 63,000	$ 244,100
2012	171,000	371,100
2013	195,100	349,400
Total	$ 429,100	$ 964,600

In addition to the capital investment, in the event we install new equipment, such equipment may cause us to incur significant increases in annual operating and maintenance expense and may reduce the net production, reliability and availability of the plants. In order to change our prices to recognize increased operating and maintenance costs, we must file a general rate case with the KCC.

Manufactured Gas Sites

We have been identified as being partially responsible for remediating a number of former manufactured gas sites located in Kansas. We and the KDHE entered into a consent agreement governing all future work at these sites. Under terms of the consent agreement, we agreed to investigate and, if necessary, remediate these sites. Pursuant to an environmental indemnity agreement with ONEOK, the current owner of some of the sites, ONEOK assumed total liability for remediation of seven sites and we share liability for remediation with ONEOK for five sites. Our total liability for the five shared sites is capped at $3.8 million.

Our environmental liability for remediation of former manufactured gas sites in Missouri associated with assets we divested many years ago had been limited to $7.5 million by the terms of an environmental indemnity agreement with the purchaser of those assets. In June 2010, the purchaser agreed to reduce our maximum liability to $2.5 million, which reflects our share of the purchaser's expected remediation costs. We have settled this liability.

EPA Lawsuit

Under Section 114(a) of the Federal Clean Air Act, the EPA is conducting investigations nationwide to determine whether modifications at coal-fired power plants are subject to the New Source Review permitting program or NSPS. These investigations focus on whether projects at coal-fired plants were routine maintenance or whether the projects were substantial modifications that could reasonably have been expected to result in a significant net increase in emissions. The New Source Review program requires companies to obtain permits and, if necessary, install control equipment to address emissions when making a major modification or a change in operation if either is expected to cause a significant net increase in emissions.

In January 2004, the EPA notified us that certain projects completed at JEC violated certain requirements of the New Source Review program. In February 2009, the DOJ, on behalf of the EPA, filed a lawsuit against us in U.S. District Court in the District of Kansas asserting substantially the same claims. On January 25, 2010, we announced a settlement of the lawsuit. The settlement was filed with the court, seeking its approval, and on March 26, 2010, the court entered an order approving the settlement. The settlement requires that we install a selective catalytic reduction (SCR) on one of the three JEC coal units by the end of 2014. We estimate the cost of this to be approximately $240.0 million. This amount could change materially depending on final engineering and design. Depending on the NOx emission reductions attained by the single SCR and attainable through the installation of other controls on the other two JEC coal units, we may have to install an SCR on another JEC unit by the end of 2016, if needed to meet NOx reduction targets. Recovery of costs to install these systems is subject to the approval of our regulators. We believe these costs are appropriate for inclusion in the prices we are allowed to charge our customers. We will also invest $5.0 million over six years in environmental mitigation projects that we will own. In 2009, we recorded as part of the settlement $1.0 million for environmental mitigation projects that will be owned by a qualifying third party and a $3.0 million civil penalty.

SEASONALITY

As a summer peaking utility, our revenues are seasonal. The third quarter typically accounts for our greatest revenues. Our electricity sales are affected by weather conditions, the economy of our service territory and other factors affecting customers' demand for electricity.

EMPLOYEES

As of February 15, 2011, we had 2,409 employees. Our current contract with Local 304 and Local 1523 of the International Brotherhood of Electrical Workers extends through June 30, 2011. We expect to negotiate a new contract with the Electrical Workers. The contract covered 1,326 employees as of February 15, 2011.

ACCESS TO COMPANY INFORMATION

Our Annual Reports on Form 10-K, Quarterly Reports on Form 10-Q and Current Reports on Form 8-K are available free of charge either through our Internet website at www.westarenergy.com or by responding to requests addressed to our investor relations department. These reports are available as soon as reasonably practicable after such material is electronically filed with, or furnished to, the SEC. The information contained on our Internet website is not part of this document.

EXECUTIVE OFFICERS OF THE COMPANY

Name	Age	Present Office	Other Offices or Positions Held During the Past Five Years
William B. Moore	58	Director, President and Chief Executive Officer (since July 2007)	**Westar Energy, Inc.** President and Chief Operating Officer (March 2006 to June 2007) Executive Vice President and Chief Operating Officer (December 2002 to March 2006)
James J. Ludwig	52	Executive Vice President, Public Affairs and Consumer Services (since July 2007)	**Westar Energy, Inc.** Vice President, Regulatory and Public Affairs (March 2006 to June 2007) Vice President, Public Affairs (January 2003 to March 2006)
Mark A. Ruelle	49	Executive Vice President and Chief Financial Officer (since January 2003)	
Douglas R. Sterbenz	47	Executive Vice President and Chief Operating Officer (since July 2007)	**Westar Energy, Inc.** Executive Vice President, Generation and Marketing (March 2006 to June 2007) Senior Vice President, Generation and Marketing (October 2001 to March 2006)
Jeffrey L. Beasley	52	Vice President, Corporate Compliance and Internal Audit (since September 2007)	**Westar Energy, Inc.** Executive Director, Corporate Compliance and Internal Audit (September 2006 to September 2007) Director, Corporate Finance (March 2005 to September 2006)
Larry D. Irick	54	Vice President, General Counsel and Corporate Secretary (since February 2003)	
Michael Lennen	65	Vice President, Regulatory Affairs (since July 2007)	**Morris, Laing, Evans, Brock & Kennedy, Chartered** Partner (January 1990 to July 2007)
Lee Wages	62	Vice President, Controller (since December 2001)	

Executive officers serve at the pleasure of the board of directors. There are no family relationships among any of the executive officers, nor any arrangements or understandings between any executive officer and other persons pursuant to which he was appointed as an executive officer.

ITEM 1A. RISK FACTORS

We operate in market and regulatory environments that involve significant risks, many of which are beyond our control. In addition to other information in this Form 10-K, including "Item 1. Business" and "Item 7. Management's Discussion and Analysis of Financial Condition and Results of Operations," and in other documents we file with the SEC from time to time, the following factors may affect our results of operations and cash flows and the market prices of our publicly traded securities. These factors may cause results to differ materially from those expressed in any forward-looking statements made by us or on our behalf. The factors listed below are not intended to be an exhaustive discussion of all such risks, and the statements below must be read together with factors discussed elsewhere in this document and in our other filings with the SEC.

Weather conditions, including mild and severe weather, may adversely impact our consolidated financial results.

Weather conditions directly influence the demand for electricity. Our customers use electricity for heating in winter months and cooling in summer months. Because of air conditioning demand, typically we produce our highest revenues in the third quarter. Milder temperatures reduce demand for electricity and have a corresponding affect on our revenues. Unusually mild weather in the future could adversely affect our consolidated financial results.

In addition, severe weather conditions can produce storms that can inflict extensive damage to our equipment and facilities that can require us to incur additional operating and maintenance expense and additional capital expenditures. Our prices may not always be adjusted timely and adequately to reflect these higher costs. Additionally, because many of our power plants use water for cooling, severe drought conditions could result in limited power production.

Our prices are subject to regulatory review and may not prove adequate.

We must obtain from state and federal regulators the authority to establish terms and prices for our services. The KCC and, for most of our wholesale customers, FERC, use a cost-of-service approach that takes into account operating expenses, fixed obligations and recovery of and return on capital investments. Using this approach, the KCC and FERC set prices at levels calculated to recover these costs and a permitted return on investment. Except for wholesale transactions for which the price is not so regulated, and except to the extent the KCC and FERC permit us to modify our prices by using approved formulae, our prices generally remain fixed until changed following a rate review. Further, the adjustments and formulae may be modified, limited or eliminated by regulatory or legislative actions. We may apply to change our prices or intervening parties may request that our prices be reviewed for possible adjustment.

Rate proceedings through which our prices and terms of service are determined typically involve numerous parties including electricity consumers, consumer advocates and governmental entities, some of whom frequently take positions adverse to us. The decision making process used in these proceedings may or may not be subject to statutory timelines, and in any event regulators' decisions may be appealed to the courts by us or other parties to the proceedings. These factors may lead to uncertainty and delays in implementing changes to our prices or terms of service. There can be no assurance that our regulators will find all of our costs to have been prudently incurred. A finding that costs have been imprudently incurred can lead to disallowance of recovery for those costs. The prices approved by the applicable regulatory body may not be sufficient for us to recover our costs and to provide for an adequate return on and of capital investments.

We cannot predict the outcome of any rate review or the actions of our regulators. The outcome of rate proceedings, or delays in implementation of new prices regarding costs that we have already incurred, could have a significant affect on our ability to recover costs and could have a material adverse affect on our consolidated financial results.

Significant decisions about capital investments are based on forecasts of long-term demand for energy incorporating assumptions about multiple, uncertain factors. Our actual experience may differ significantly from our assumptions, which may adversely impact our consolidated financial results.

We attempt to forecast demand to determine the timing and adequacy of our energy and energy delivery resources. Long-term forecasts involve risks because they rely on assumptions we make concerning uncertain factors including weather, technological change, economic conditions, regulatory requirements, social pressures and the responsiveness of customers' electricity demand to conservation measures and prices. Actual future demand depends on these and other factors and may vary materially from our forecasts. If our actual experience varies significantly from our forecasts, our consolidated financial results may be adversely affected.

Our ability to fund our capital expenditures and meet our working capital and liquidity needs may be limited by conditions in the bank and capital markets or by our credit ratings or the market price of Westar Energy's common stock.

To fund our capital expenditures and for working capital and liquidity, we rely on access to capital markets and to short-term credit. Disruption in capital markets, deterioration in the financial condition of the financial institutions on which we rely, any credit rating downgrade or any decrease in the market price of Westar Energy's common stock may make capital more difficult and costly for us to obtain, may restrict liquidity available to us, may require us to defer or limit capital investments or impact operations, or may reduce the value of our financial assets. These and other related affects may have an adverse impact on our business and consolidated financial results, including our ability to pay dividends and to make investments or undertake programs necessary to meet regulatory mandates and customer demand.

Our planned capital investment for the next few years is large in relation to our size, subjecting us to significant risks.

Our anticipated capital expenditures for 2011 through 2013 are approximately $2.4 billion. In addition to risks discussed above associated with recovering capital investments through our prices, and risks associated with our reliance on the capital markets and short-term credit to fund those investments, our capital expenditure program poses risks, including, but not necessarily limited to:

- shortages, disruption in the delivery and inconsistent quality of equipment, materials and labor;
- contractor or supplier non-performance;
- delays in or failure to receive necessary permits, approvals and other regulatory authorizations;
- impacts of new and existing laws and regulations, including environmental laws, regulations and permit requirements;
- adverse weather;
- unforeseen engineering problems or changes in project design or scope;
- environmental and geological conditions; and
- unanticipated cost increases with respect to labor or materials, including basic commodities needed for our infrastructure such as steel, copper and aluminum.

These and other factors, or any combination of them, could cause us to defer or limit our capital expenditure program and could adversely impact our consolidated financial results.

Capital market conditions can cause fluctuations in the values of assets set aside for employee benefit obligations and the Wolf Creek NDT and may increase our funding requirements related to these obligations.

We have significant future financial obligations with respect to employee benefit obligations and the Wolf Creek NDT. The value of the assets needed to meet those obligations are subject to market fluctuations and will yield uncertain returns, which may fall below our expectations, upon which we plan to meet our obligations. Additionally, changes in interest rates affect the value of future liabilities. While the KCC has recently allowed us to implement a regulatory accounting mechanism to track certain of our employee benefit plan expenses, this mechanism does not allow us to make automatic price adjustments. Only in future rate proceedings may we be allowed to adjust our prices to reflect changes in our funding requirements for these benefit plans. Further, the tracking mechanism for these benefit plan expenses is part of our overall rate structure, and as such it is subject to KCC review and may be modified, limited or eliminated in the future. If these assets are not managed successfully, our consolidated financial results could be adversely affected.

Adverse economic conditions could adversely impact our operations and our consolidated financial results.

Our operations are affected by economic conditions. Adverse general economic conditions including a prolonged recession or capital market disruptions may:

- reduce demand for our service;
- increase delinquencies or non-payment by customers;
- adversely impact the financial condition of suppliers, which may in turn limit our access to inventory or capital equipment or increase our costs;
- increase deductibles and premiums and result in more restrictive policy terms under insurance policies regarding risks we typically insure against, or make insurance claims more difficult to collect;
- result in lower worldwide demand for coal, oil and natural gas, which may decrease fossil fuel prices and put downward pressure on electricity prices; and
- reduce the credit available to our energy trading counterparties and correspondingly reduce our energy trading activity or increase our exposure to counterparty default.

Any of these events, and others we may not be able to identify, could have an adverse impact on our consolidated financial results.

Deliveries of fuel for our plants may be interrupted or slowed, which may adversely impact our consolidated financial results.

We purchase fuel, including coal, natural gas and uranium, from a number of suppliers. Disruption in the delivery of fuel or environmental regulations affecting any of our fuel suppliers could limit our ability to operate our facilities. In addition, the markets for coal, natural gas and uranium are subject to price fluctuations, availability restrictions and counterparty default. It is not possible to predict the cost or availability of these commodities. Such costs, if not recovered in our prices, could have a material adverse affect on our consolidated financial results.

We are subject to complex governmental regulation that could require us to incur additional expenses or subject us to penalties.

Our operations are subject to extensive regulation and require numerous permits, approvals and certificates from various governmental agencies. New laws or regulations, the revision or reinterpretation of existing laws or regulations, or penalties imposed for non-compliance with existing laws or regulations may require us to incur additional expenses, which could have a material adverse affect on our consolidated financial results.

We could be subject to penalties as a result of mandatory reliability standards, which could adversely affect our consolidated financial results.

As a result of the Energy Policy Act of 2005, owners and operators of the bulk power transmission system, including Westar Energy and KGE, are subject to mandatory reliability standards promulgated by the North American Electric Reliability Corporation and enforced by FERC. If we are found not to be in compliance with the mandatory reliability standards, we could be subject to sanctions, including substantial monetary penalties, which we may not be able to recover in the prices we charge our customers. This could have a material adverse affect on our consolidated financial results.

Our costs of compliance with environmental laws are significant, and the future cost of compliance with environmental laws could adversely affect our consolidated financial results.

We are subject to extensive federal, state and local environmental statutes, rules and regulations relating to discharges into the air, air quality, discharges of effluents into water, water quality, the use of water, the handling, disposal and clean up of hazardous and non-hazardous substances and wastes, natural resources, and health and safety. Compliance with these legal requirements, which change frequently and often become more restrictive, requires us to commit significant capital and operating resources toward permitting, emission fees, environmental monitoring, installation and operation of pollution control equipment and purchases of air emission allowances and/or offsets.

Costs of compliance with environmental regulations, if not recovered in our prices, could adversely affect our consolidated financial results, especially if emission and/or discharge limits are tightened, more extensive permitting requirements are imposed, additional substances become regulated and the number and types of assets we operate increases. We cannot estimate our compliance costs with certainty due to our inability to predict the requirements and timing of implementation of environmental rules or regulations.

We may be subject to legislative and regulatory responses to concerns about climate change, which could require us to incur substantial costs.

We emit large amounts of CO_2 and other gases through the operation of our power plants. Federal legislation has been in the past and may in the future be introduced in Congress to regulate the emission of GHGs and numerous states have adopted programs to stabilize or reduce GHG emissions.

Additionally, the EPA is proceeding with regulation of GHGs under the Clean Air Act. Under EPA regulations finalized in May 2010, the EPA began regulating GHG emissions from certain stationary sources, such as power plants, in January 2011. Under the regulations, any source that emits at least 75,000 tons per year of GHGs will be required to have a Title V operating permit under the Clean Air Act. Sources that already have a Title V permit would have GHG provisions added to their permit upon renewal. Additionally, PSD permits for new major sources of GHG emissions and GHG sources that undergo major modifications on or after January 2, 2011, will require the implementation of the BACT for the control of GHG emissions. The EPA has issued guidance on what BACT entails for the control of GHGs and individual states are now required to determine what controls are required for facilities within their jurisdiction on a case-by-case basis. These regulations could have a material impact on our operations or require us to incur substantial costs.

Furthermore, in December 2010, the EPA announced it will be proposing GHG NSPS rules for power plants and refineries. The rules for power plants will be proposed by July 2011, and finalized by May 2012. These rules would apply to new and existing facilities, including ours. Because these regulations have yet to be proposed, we cannot predict the impact they may have on our generating facilities or consolidated financial results, but it could be material.

Our cost of compliance with future federal regulations relating to the disposal of CCBs could require us to incur substantial costs.

In the course of operations, many of our facilities generate CCBs, including fly ash and bottom ash, requiring disposal or processing. On June 21, 2010, the EPA published in the Federal Register a proposed rule to regulate CCBs under RCRA. The proposed rule provides two possible options for CCB regulation, one of which would subject CCBs to increased regulation as special waste under Subtitle C of RCRA. While the impact and cost associated with the potential future regulation of CCBs cannot be established until such regulations are finalized, such regulations could have a material impact on our operations and/or require us to incur substantial costs.

Our risk management policies cannot eliminate price volatility and counterparty credit risks associated with our energy marketing activities.

We engage in energy marketing transactions with the goal of managing our commodity price risk, enhancing system reliability and increasing profits. We operate in active wholesale markets that expose us to price volatility for electricity and fuel and other commodities. The prices we use to value these transactions reflect our best estimates of the fair value of these contracts. Results actually achieved from these activities could vary materially from intended results and could cause significant earnings variability. In addition, we are exposed to credit risks of our counterparties and the risk that one or more counterparties may fail to perform their obligations to make payments or deliveries. Defaults by suppliers or other counterparties may adversely affect our consolidated financial results.

We attempt to manage our exposure to price volatility and counterparty credit risk through application of established risk limits and risk management procedures. These risk limits and risk management procedures may not work as planned and cannot eliminate all risks associated with these activities.

We are exposed to various risks associated with the ownership and operation of Wolf Creek, any of which could adversely impact our consolidated financial results.

Through KGE's ownership interest in Wolf Creek, we are subject to the risks of nuclear generation, which include:

- the risks associated with storing, handling and disposing of radioactive materials and the current lack of a long-term disposal solution for radioactive materials;
- limitations on the amounts and types of insurance commercially available to cover losses that might arise in connection with nuclear operations;
- uncertainties with respect to the technological and financial aspects of decommissioning Wolf Creek at the end of its life; and
- costs of measures associated with public safety.

The NRC has authority to impose licensing and safety-related requirements for the operation of nuclear generation facilities. In the event of non-compliance, the NRC has authority to impose fines or shut down a unit, or both, depending upon its assessment of the severity of the situation, until compliance is achieved. Revised safety requirements enacted by the NRC could necessitate substantial capital expenditures at Wolf Creek. In addition, the Institute of Nuclear Power Operations (INPO) reviews Wolf Creek operations and facilities. Compliance with INPO recommendations could result in substantial capital expenditures or a substantial increase in operating expenses at Wolf Creek being passed through to KGE.

If an incident did occur at Wolf Creek, it could have a material adverse affect on our consolidated financial results. Furthermore, the non-compliance of other nuclear facilities operators with applicable regulations or the occurrence of a serious nuclear incident at other facilities could result in increased regulation of the industry as a whole, which could in turn increase Wolf Creek's compliance costs and impact our consolidated financial results.

In addition, in the event of an extended or unscheduled outage at Wolf Creek, we would be required to generate power from more costly generating units, purchase power in the open market to replace the power normally produced at Wolf Creek and have less power available for sale into the wholesale markets. If we were unable to recover these costs from customers, such events would likely have an adverse impact on our consolidated financial results.

Events could occur that would change the accounting principles for regulated utilities currently applicable to our business, which would have an adverse impact on our consolidated financial results.

We currently apply accounting principles that are unique to regulated entities. As of December 31, 2010, we had recorded regulatory assets of $861.1 million and regulatory liabilities of $164.0 million. In the event we determined that we could no longer apply these principles, either as: (i) a result of the establishment of retail competition in our service territory; (ii) a change in the regulatory approach for setting our prices from cost-based ratemaking to another form of ratemaking; (iii) a result of other regulatory actions that restrict cost recovery to a level insufficient to recover costs; or (iv) a change from current generally accepted accounting principles (GAAP) to another set of standards that does not recognize regulatory assets and/or liabilities, then we may be required to record a charge against income in an amount up to the remaining unamortized regulatory assets. Such an action would materially reduce our shareholders' equity. We review these criteria to ensure that the continuing application of these principles is appropriate each reporting period. Based upon our most current evaluation of the various factors that are expected to impact future cost recovery, we believe that our regulatory assets are probable of recovery.

Equipment failures and other events beyond our control may cause extended or unplanned plant outages, which may adversely impact our consolidated financial results.

The generation, distribution and transmission of electricity requires the use of expensive and complicated equipment, much of which is aged, and all of which requires significant ongoing maintenance. Although we maintain our power plants and equipment, they are still subject to extended or unplanned outages because of equipment failure, weather, transmission system disruption, operator error, contractor or subcontractor failure and other factors largely beyond our control. In such events, we must either produce replacement power from our other units, which may be less efficient or more expensive to operate, or purchase power from others at unpredictable and potentially higher costs in order to meet our sales obligations. Such events could also limit our ability to make sales to customers. Therefore, the occurrence of extended or unplanned outages could adversely affect our consolidated financial results.

ITEM 1B. UNRESOLVED STAFF COMMENTS

None.

ITEM 2. PROPERTIES

				Unit Capacity (MW) By Owner		
Name/Location	Unit No.	Year Installed	Principal Fuel	Westar Energy	KGE	Total Company
Abilene Energy Center:						
Abilene, Kansas						
Combustion Turbine	1	1973	Gas	68	—	68
Central Plains Wind Farm						
Wichita County, Kansas	(a)	2009	Wind	3	—	3
Emporia Energy Center:						
Emporia, Kansas						
Combustion Turbine	1	2008	Gas	45	—	45
	2	2008	Gas	45	—	45
	3	2008	Gas	47	—	47
	4	2008	Gas	46	—	46
	5	2008	Gas	161	—	161
	6	2009	Gas	159	—	159
	7	2009	Gas	160	—	160
Flat Ridge Wind Farm						
Barber County, Kansas	(a)	2009	Wind	1	—	1
Gordon Evans Energy Center:						
Colwich, Kansas						
Steam Turbines	1	1961	Gas – Oil	—	155	155
	2	1967	Gas – Oil	—	384	384
Combustion Turbines	1	2000	Gas	73	—	73
	2	2000	Gas	71	—	71
	3	2001	Gas	150	—	150
Hutchinson Energy Center:						
Hutchinson, Kansas						
Steam Turbine	4	1965	Gas – Oil	167	—	167
Combustion Turbines	1	1974	Gas	56	—	56
	2	1974	Gas	56	—	56
	3	1974	Gas	56	—	56
	4	1975	Diesel	62	—	62
Jeffrey Energy Center (92%):						
St. Marys, Kansas						
Steam Turbines	1 (b)	1978	Coal	521	145	666
	2 (b)	1980	Coal	522	145	667
	3 (b)	1983	Coal	516	143	659
La Cygne Station (50%):						
La Cygne, Kansas						
Steam Turbines	1 (b)	1973	Coal	—	368	368
	2 (c)	1977	Coal	—	341	341
Lawrence Energy Center:						
Lawrence, Kansas						
Steam Turbines	3	1954	Coal	51	—	51
	4	1960	Coal	109	—	109
	5	1971	Coal	371	—	371
Murray Gill Energy Center:						
Wichita, Kansas						
Steam Turbines	1	1952	Gas	—	40	40
	2	1954	Gas – Oil	—	56	56
	3	1956	Gas – Oil	—	102	102
	4	1959	Gas – Oil	—	95	95
Spring Creek Energy Center:						
Edmond, Oklahoma						
Combustion Turbines	1 (d)	2001	Gas	72	—	72
	2 (d)	2001	Gas	70	—	70
	3 (d)	2001	Gas	68	—	68
	4 (d)	2001	Gas	69	—	69
State Line (40%):						
Joplin, Missouri						
Combined Cycle	2-1 (b)	2001	Gas	64	—	64
	2-2 (b)	2001	Gas	65	—	65
	2-3 (b)	2001	Gas	72	—	72
Tecumseh Energy Center:						
Tecumseh, Kansas						
Steam Turbines	7	1957	Coal	73	—	73
	8	1962	Coal	132	—	132
Combustion Turbines	1	1972	Gas	18	—	18
	2	1972	Gas	19	—	19
Wolf Creek Generating Station (47%):						
Burlington, Kansas						
Nuclear	1 (b)	1985	Uranium	—	544	544
Total				4,238	2,518	6,756

(a) *Westar Energy owns Central Plains Wind Farm, which has an installed design capacity of 99 MW. Westar Energy owns 50% and purchases the other 50% of the generation from Flat Ridge Wind Farm pursuant to a purchase power agreement with BP Alternative Energy North. In total, it has an installed design capacity of 100 MW.*

(b) *Westar Energy jointly owns State Line (40%) while KGE jointly owns La Cygne unit 1 generating unit (50%) and Wolf Creek (47%). We jointly own and lease JEC (92%). The leased portion of JEC is consolidated as a VIE as discussed in Note 17 of the Notes to Consolidated Financial Statements, "Variable Interest Entities." Unit capacity amounts reflect our ownership and leased percentages only.*

(c) *In 1987, KGE entered into a sale-leaseback transaction involving its 50% interest in the La Cygne unit 2 generating unit. We consolidate the leasing entity as a VIE as discussed in Note 17 of the Notes to Consolidated Financial Statements, "Variable Interest Entities."*

(d) *We acquired Spring Creek Energy Center in 2006.*

We own and have in service approximately 6,300 miles of transmission lines, approximately 23,800 miles of overhead distribution lines and approximately 4,300 miles of underground distribution lines.

Substantially all of our utility properties are encumbered by first priority mortgages pursuant to which bonds have been issued and are outstanding.

ITEM 3. LEGAL PROCEEDINGS

Information on other legal proceedings is set forth in Notes 3, 13 and 15 of the Notes to Consolidated Financial Statements, "Rate Matters and Regulation," "Commitments and Contingencies — EPA Lawsuit — FERC Investigation" and "Legal Proceedings," respectively, which are incorporated herein by reference.

ITEM 4. REMOVED AND RESERVED

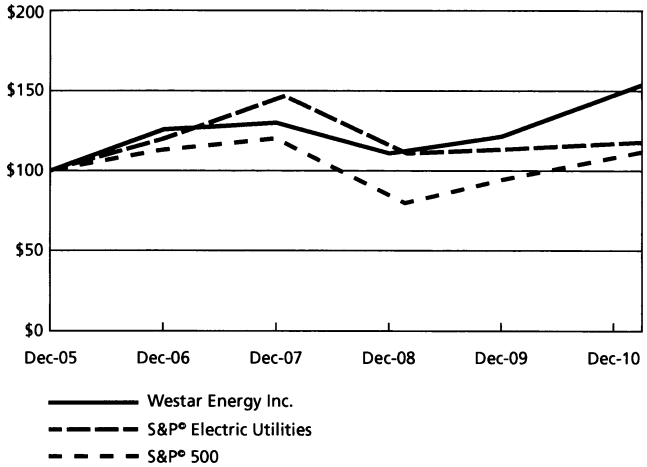
PART II

ITEM 5. MARKET FOR REGISTRANT'S COMMON EQUITY AND RELATED STOCKHOLDER MATTERS

STOCK PERFORMANCE GRAPH

The following graph compares the performance of Westar Energy's common stock during the period that began on December 31, 2005, and ended on December 31, 2010, to the Standard & Poor's 500 Index (S&P 500) and the Standard & Poor's Electric Utility Index (S&P Electric Utilities). The graph assumes a $100 investment in Westar Energy's common stock and in each of the indices at the beginning of the period and a reinvestment of dividends paid on such investments throughout the period.

CUMULATIVE TOTAL RETURN
Based upon an initial investment of $100 on December 31, 2005 with dividends reinvested



	Dec-2005	Dec-2006	Dec-2007	Dec-2008	Dec-2009	Dec-2010
Westar Energy Inc.	$100	$126	$131	$110	$124	$151
S&P 500.	$100	$116	$122	$ 77	$ 97	$112
S&P Electric Utilities	$100	$123	$151	$112	$116	$120

STOCK TRADING

Westar Energy's common stock is listed on the New York Stock Exchange and traded under the ticker symbol WR. As of February 15, 2011, there were 22,236 common shareholders of record. For information regarding quarterly common stock price ranges for 2010 and 2009, see Note 20 of the Notes to Consolidated Financial Statements, "Quarterly Results (Unaudited)."

DIVIDENDS

Holders of Westar Energy's preferred and common stocks are entitled to dividends when and as declared by Westar Energy's board of directors.

Quarterly dividends on common and preferred stock have historically been paid on or about the first business day of January, April, July and October to shareholders of record as of or about the ninth day of the preceding month. Westar Energy's board of directors reviews the common stock dividend policy from time to time. Among the factors the board of directors considers in determining Westar Energy's dividend policy are earnings, cash flows, capitalization ratios, regulation, competition and financial loan covenants. During 2010 Westar Energy's board of directors declared four quarterly dividends of $0.31 per share, reflecting an annual dividend of $1.24 per share, compared to four quarterly dividends of $0.30 per share in 2009, reflecting an annual dividend of $1.20 per share. On February 23, 2011, Westar Energy's board of directors declared a quarterly dividend of $0.32 per share payable to shareholders on April 1, 2011. The indicated annual dividend rate is $1.28 per share.

Westar Energy's articles of incorporation restrict the payment of dividends or other distributions on its common stock while any preferred shares remain outstanding unless it meets certain capitalization ratios and other conditions. Westar Energy was not limited by any such restrictions during 2010. Further information on these restrictions is included in Note 16 of the Notes to Consolidated Financial Statements, "Common and Preferred Stock." Westar Energy does not expect these restrictions to have an impact on its ability to pay dividends on its common stock.

ITEM 6. SELECTED FINANCIAL DATA

Year Ended December 31,	2010	2009	2008	2007	2006
			(In Thousands)		
Income Statement Data:					
Total revenues	$ 2,056,171	$ 1,858,231	$ 1,838,996	$ 1,726,834	$ 1,605,743
Income from continuing operations	208,624	141,330	178,140	168,354	165,309
Net income attributable to common stock	202,926	174,105	177,170	167,384	164,339

As of December 31,	2010	2009	2008	2007	2006
			(In Thousands)		
Balance Sheet Data:					
Total assets	$ 8,079,638	$ 7,525,483	$ 7,443,259	$ 6,395,430	$ 5,455,175
Long-term obligations and mandatorily redeemable preferred stock[a]	2,808,560	2,610,315	2,465,968	2,022,493	1,580,108

Year Ended December 31,	2010	2009	2008	2007	2006
Common Stock Data:					
Basic earnings per share available for common stock from continuing operations[b]	$ 1.81	$ 1.28	$ 1.69	$ 1.83	$ 1.86
Basic earnings per share available for common stock[b]	$ 1.81	$ 1.58	$ 1.69	$ 1.83	$ 1.86
Dividends declared per share	$ 1.24	$ 1.20	$ 1.16	$ 1.08	$ 1.00
Book value per share	$ 21.25	$ 20.59	$ 20.18	$ 19.14	$ 17.61
Average equivalent common shares outstanding (in thousands)[c][d][e]	111,629	109,648	103,958	90,676	87,510

[a] *Includes long-term debt, capital leases and, for 2010, long-term debt of VIEs. See Note 17 of the Notes to Consolidated Financial Statements, "Variable Interest Entities," for additional information regarding VIEs.*
[b] *Earnings per share (EPS) amounts previously reported for 2006 through 2008 were adjusted to reflect the use of the two-class method. See Note 2 of the Notes to Consolidated Financial Statements, "Summary of Significant Accounting Policies—Earnings per Share," for additional information regarding the two-class method.*
[c] *In 2007, Westar Energy issued and sold approximately 8.1 million shares of common stock realizing net proceeds of $195.4 million.*
[d] *In 2008, Westar Energy issued and sold approximately 12.8 million shares of common stock realizing net proceeds of $293.6 million.*
[e] *In 2010, Westar Energy issued and sold approximately 3.1 million shares of common stock realizing net proceeds of $54.7 million.*

ITEM 7. MANAGEMENT'S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATIONS

Certain matters discussed in Management's Discussion and Analysis 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 we "believe," "anticipate," "target," "expect," "estimate," "intend" and words of similar meaning. Forward-looking statements describe our future plans, objectives, expectations or goals.

EXECUTIVE SUMMARY

Overview

We are the largest electric utility in Kansas. We produce, transmit and sell electricity at retail to approximately 687,000 customers in Kansas under the regulation of the KCC. We also provide electric energy at wholesale to municipalities and electric cooperatives in Kansas under the regulation of FERC. We have other contracts for the sale, purchase or exchange of wholesale electricity with other utilities. In addition, we engage in energy marketing and purchase and sell electricity in areas outside of our retail service territory.

Key Factors Affecting Our Performance

The principal business, economic and other factors that affect our operations and financial performance include:

- Weather conditions;
- Customer conservation efforts;
- The economy;
- Performance of our electric generating facilities and networks;
- Conditions in the fuel, wholesale electricity and energy markets;
- Rate and other regulations and costs of addressing public policy initiatives including environmental regulation;
- The availability of and our access to liquidity and capital resources; and
- Capital market conditions.

Strategy

We expect to continue operating as a vertically integrated, regulated, electric utility. We strive to optimize flexibility in our planning and operations to be able to respond to uncertain and changing conditions of all manner. Working constructively with our regulators and public officials is an important part of our strategy.

Significant elements of our strategy include maintaining a flexible and diverse energy supply portfolio. In doing so, presently we are making environmental upgrades to our coal-fired power plants, developing more wind generation and building and upgrading transmission facilities, in addition to developing systems and programs to help our customers use energy more efficiently. Following is a summary of recent progress we have made on significant elements of our strategy.

- During 2010, we made capital expenditures of $111.7 million at our power plants to reduce regulated emissions.
- Along with third parties, in 2008 and 2009 we developed approximately 300 MW of wind generation facilities at three different sites in Kansas, approximately half of which we own and half of which we purchase the renewable energy produced under long-term supply contracts.
- We completed construction of a 345 kV transmission line in central Kansas in 2010.
- We are implementing SmartStar Lawrence, a smart grid project based in Lawrence, Kansas. Under this project, we will install Advanced Metering Infrastructure equipment to give customers the ability to better monitor their energy use. We qualified to receive a matching grant of approximately $19.0 million from the DOE, $3.2 million of which we received in 2010. We expect the total project to cost approximately $39.3 million.

Our plans and expectations for 2011 and beyond include:

- Investing approximately $1.0 billion at our power plants over the next three years to reduce regulated emissions.
- On December 14, 2010, we announced that we reached two separate agreements with third parties, subject to regulatory approval, to purchase under 20-year supply contracts the renewable energy produced from approximately 370 MW of wind generation beginning in late 2012.
- We began constructing a 50-mile 345 kV transmission line in south central Kansas.
- Upon receiving all necessary regulatory approvals, Prairie Wind Transmission, LLC, a joint venture company of which we own 50%, intends to construct approximately 110 miles of transmission facilities running from near Wichita, Kansas, southwest to a location near Medicine Lodge, Kansas, and then south to the Oklahoma border.
- In addition to the transmission lines described above, subject to regulatory approvals, we plan to make significant capital expenditures to develop over the next decade additional transmission lines to strengthen Kansas' electrical transmission network.
- We expect to continue improving our distribution system through vegetation management and other programs.
- We expect to continue developing and expanding programs to help customers use energy more efficiently.

Summary of Significant Items

Overview

Several significant items have impacted or may impact us and our operations since January 1, 2010:

- We reported income from continuing operations of $208.6 million and basic EPS from continuing operations of $1.81 for the year ended December 31, 2010, compared to income from continuing operations of $141.3 million and basic EPS from continuing operations of $1.28 for the year ended December 31, 2009. See "— Increase in Income from Continuing Operations" below;
- We experienced warmer than normal weather during the third quarter of 2010. As measured by cooling degree days, the weather during this period was 63% warmer than the same period in 2009 and 20% warmer than the 20-year average. Warmer weather was the key contributor to the increase in retail electricity sales in 2010;
- Economic conditions in our service territory, particularly related to some of our largest customers, showed signs of improvement in 2010. See "— Economic Conditions" below for additional information;
- We made capital expenditures of $540.1 million during 2010. See "Liquidity and Capital Resources" below for additional information;
- Westar Energy issued 1.2 million shares of common stock for $25.0 million under a Sales Agency Financing Agreement and entered into forward sale transactions with respect to an aggregate of 13.9 million shares. Westar Energy partially settled the forward sale transactions by delivering approximately 1.2 million shares of common stock for proceeds of $26.4 million. See Note 16 of the Notes to Consolidated Financial Statements, "Common and Preferred Stock," for additional information.

Increase in Income from Continuing Operations

Income from continuing operations increased $67.3 million in 2010 compared to 2009 due primarily to higher retail revenues. The increase in retail revenues was due principally to higher electricity sales, which were the result primarily of warmer weather and higher industrial electricity sales, and price increases.

Economic Conditions

Economic conditions in our service territory showed signs of improvement in 2010. Most notably, some of our commercial and industrial customers experienced increased orders and production, although not to levels experienced prior to the economic downturn. As a result, demand for electricity was higher in 2010 compared to 2009 as evidenced by the 4% and 6% increases in commercial and industrial electricity sales, respectively. We cannot predict when or if the economy may fully recover from the economic downturn or to what extent economic volatility may affect our consolidated financial results.

Current Trends

Environmental Regulation

Environmental laws and regulations affecting power plants, which relate primarily to discharges into the air, air quality, discharges of effluents into water, the use of water, and the handling, disposal and clean-up of hazardous and non-hazardous substances and wastes, continue to evolve and have become more stringent over time. We have incurred and will continue to incur significant capital and other expenditures to comply with existing and new environmental laws and regulations. While certain of these costs are recoverable through the ECRR, we cannot assure that all such costs will be recoverable in a timely manner from customers. A recent order of the KCC indicated that it may be more appropriate to recover environmental costs at La Cygne through the filing of a general rate case as opposed to the ECRR. This could increase the time between making these investments and having them reflected in the prices we charge our customers, as well as the amount we charge our customers. Our anticipated capital expenditures at La Cygne for environmental equipment for 2011 through 2013 are $429.1 million.

Greenhouse Gases

Under EPA regulations finalized in May 2010, known as the tailoring rule, the EPA began regulating GHG emissions from certain stationary sources in January 2011. The regulations are being implemented pursuant to two Federal Clean Air Act programs: the Title V Operating Permit program and the program requiring a permit if undergoing construction or major modifications, which is referred to as PSD. Obligations relating to Title V permits will include recordkeeping and monitoring requirements. With respect to PSD permits, projects that cause a significant increase in GHG emissions (currently defined to be more than 75,000 tons or more per year or 100,000 tons or more per year, depending on various factors), will be required to implement BACT. The EPA has issued guidance on what BACT entails for the control of GHGs and individual states are now required to determine what controls are required for facilities within their jurisdiction on a case-by-case basis. We cannot at this time determine the impact of these new regulations on our operations and consolidated financial results, but we believe the cost of compliance with new regulations could be material.

In December 2010, the EPA announced it will be proposing GHG NSPS rules for power plants and refineries. The rules for power plants will be proposed by July 2011, and finalized by May 2012. These rules would apply to new and existing facilities, including ours. Because these regulations have yet to be proposed, we cannot predict the impact they may have on our generating facilities or consolidated financial results, but it could be material.

Regulation of Coal Combustion Byproducts

In the course of operating our coal generation plants, we produce CCBs, including fly ash and bottom ash, which we must handle, dispose, recycle or process. We recycle approximately 45% of our fly ash and bottom ash production, principally by selling to the aggregate industry. This is referred to as "beneficial use." On June 21, 2010, the EPA published in the Federal Register a proposed rule to regulate CCBs under the RCRA. The proposed rule provides two possible options for CCB regulation, both of which technically would allow for the continued beneficial use of CCBs, but we believe might actually curtail or impair beneficial use to the extent we are able to recycle it today. The first option would subject CCBs to regulation as special waste under Subtitle C of RCRA. The second option would regulate CCBs as non-hazardous solid waste under Subtitle D of RCRA and impose national criteria applicable to CCBs disposed of in landfills and surface impoundments. While we cannot at this time estimate the impact and cost associated with future regulations of CCBs, we believe the impact on our operations and consolidated financial results could be material.

Air Emissions

Coal contains mercury. When we combust coal at our generating facilities, we emit mercury into the air. The federal CAMR permanently caps and reduces nationwide mercury emissions from new and existing coal-fired power plants. In 2008, the U.S. Court of Appeals for the District of Columbia Circuit vacated CAMR. In lieu of CAMR, the EPA has announced that it intends to propose air toxics standards under the Clean Air Act, including mercury standards, for coal and oil-fired electric generating units by March 2011 and to finalize a rule by November 2011. Without knowing what the rule will require, we cannot estimate the impact to us. However, our costs to comply with future mercury emission requirements could have a material impact on our operations and consolidated financial results.

In July 2010, the EPA proposed CATR, which would require the District of Columbia and 31 states, including Kansas, to issue regulations and develop a plan by which power plants in their respective jurisdictions will further reduce emissions of SO_2 and NOx. Reductions would be required beginning in 2012, with further reductions likely to be required in 2014. The EPA expects CATR to be finalized in the spring of 2011, but it is unclear when the states would issue implementing regulations. There are a number of uncertainties relating to this proposed rule, including whether it will be finalized and how the states will implement the requirements. As a result, we cannot determine the impact this rule will have on our operations or consolidated financial results, but it could be material.

National Ambient Air Quality Standards

Particulate matter, principally ash, is a byproduct of coal combustion. In 2011, the particulate matter NAAQS are scheduled for their required five-year review, at which time the EPA could issue more stringent standards. We cannot at this time predict the impact of any new standards on our operations or consolidated financial results, but it could be material.

The EPA is currently in the process of revising the NAAQS for ozone. The EPA has requested additional time to finalize the ozone NAAQS, which are expected to be issued in July 2011. If these revisions result in more stringent standards, we could be required to place additional NOx pollution control measures on our facilities. Without knowing the new ozone standards, we cannot determine the impact they may have on our operations or consolidated financial results, but it could be material.

Wastewater Effluent

Some water used in our operations is discharged as wastewater effluent. This wastewater may contain heavy metals and other substances deemed to be pollutants. The EPA plans to propose revisions to the rules governing such wastewater effluent from coal-fired power plants by July 2012 with final action on the proposed rules expected to occur by January 2014. Although we cannot at this time determine the impact of any new regulations, more stringent regulations could have a material impact on our operations and consolidated financial results.

Renewable Energy Standard

In May 2009, Kansas enacted legislation that mandates, among other requirements, that more energy be derived from renewable sources. In years 2011 through 2015 net renewable generation capacity must be 10% of the average peak demand for the three prior years, subject to limited exceptions. This requirement increases to 15% for years 2016 through 2019 and 20% for 2020 and thereafter. We have worked with third parties to develop approximately 300 MW of qualifying wind generation facilities, which together with the use of renewable energy credits, we expect to meet the 2011 requirement. On December 14, 2010, we announced that we reached two separate agreements with third parties, subject to regulatory approval, to purchase under 20-year supply contracts the renewable energy produced from approximately 370 MW of wind generation beginning in late 2012. We expect these agreements, along with our prior development of wind generation facilities, will satisfy our net renewable generation requirement through 2015 and contribute toward meeting the increased requirement beginning in 2016.

We expect to continue to develop renewable energy sources, which we anticipate being primarily wind generation, to meet regulatory and legal requirements as well as to diversify our generating fleet.

Allowance for Funds Used During Construction

Allowance for funds used during construction (AFUDC) represents the cost of capital used to finance utility construction activity. We compute AFUDC by applying a composite rate to qualified construction work in progress. We credit to other income (for equity funds) and interest expense (for borrowed funds) the amount of AFUDC capitalized as construction cost on the accompanying consolidated statements of income as follows:

Year Ended December 31,	2010	2009	2008
		(In Thousands)	
Borrowed funds	$ 4,295	$ 4,857	$ 20,536
Equity funds	3,104	5,031	18,284
Total	$ 7,399	$ 9,888	$ 38,820
Average AFUDC Rates	2.6%	4.2%	6.4%

We expect both AFUDC for borrowed funds and equity funds to fluctuate over the next several years as we execute our capital expenditure program.

Interest Expense

We expect interest expense to increase over the next several years as we issue new debt securities to fund our capital expenditure program. We believe this increase will be reflected in the prices we are permitted to charge customers, as cost of capital will be a component of future rate proceedings and is also recognized in some of the other rate adjustments we are permitted to make. In addition, short-term interest rates are extremely low by historic standards. We cannot predict to what extent these conditions will persist.

Outstanding Shares of Common Stock

We expect the number of outstanding shares of Westar Energy common stock to increase over the next several years as we settle our forward sale agreements and/or issue additional shares to fund our capital expenditure program. See Note 16 of the Notes to Consolidated Financial Statements, "Common and Preferred Stock," for additional information regarding our forward sale agreements.

Accounting Changes

The Financial Accounting Standards Board (FASB) is currently working on several projects including, among others, revenue recognition, leases, financial instruments, fair value measurements and insurance contracts, in an effort to both improve U.S. GAAP and converge U.S. GAAP with International Financial Reporting Standards. These projects could significantly change accounting guidance in these areas over the next few years. Although we cannot predict the impact that such accounting changes might have on our consolidated financial results, it could be material.

2011 Outlook

In 2011, we expect to maintain our current business strategy and regulatory approach. We anticipate price increases in the form of permitted formula adjustments. We have no way of predicting the weather and, as a result, assume for planning purposes that weather will revert to its historic average. For 2011, this means that we anticipate lower residential and commercial electricity sales than in 2010. We expect a slight increase in industrial electricity sales under the assumption that economic conditions will continue to improve. We anticipate operating and maintenance as well as selling, general and administrative expenses to trend in line with historic labor increases and inflation rates. We expect depreciation expense to increase in 2011 as a result of plant additions during the year. Furthermore, we expect to contribute $71.2 million to our pension and post-retirement benefit plans and Wolf Creek's pension plan in 2011. We plan to increase capital spending in 2011 as provided under "— Future Cash Requirements" below. To fund such capital investments, we will issue additional shares of common stock pursuant to the forward sale agreements discussed in Note 16 of the Notes to Consolidated Financial Statements, "Common and Preferred Stock." We may also issue debt.

CRITICAL ACCOUNTING ESTIMATES

Our discussion and analysis of financial condition and results of operations are based on our consolidated financial statements, which have been prepared in conformity with GAAP. Note 2 of the Notes to Consolidated Financial Statements, "Summary of Significant Accounting Policies," contains a summary of our significant accounting policies, many of which require the use of estimates and assumptions by management. The policies highlighted below have an impact on our reported results that may be material due to the levels of judgment and subjectivity necessary to account for uncertain matters or their susceptibility to change.

Regulatory Accounting

We currently apply accounting standards that recognize the economic effects of rate regulation. Accordingly, we have recorded regulatory assets and liabilities when required by a regulatory order or based on regulatory precedent. Regulatory assets represent incurred costs that have been deferred because they are probable of future recovery in our prices. Regulatory liabilities represent probable future reductions in revenue or refunds to customers.

The deferral of costs as regulatory assets is appropriate only when the future recovery of such costs is probable. In assessing probability, we consider such factors as specific regulatory orders, regulatory precedent and the current regulatory environment. Were we to deem it no longer probable that we would recover such costs, we would record a charge against income in the amount of the related regulatory assets.

As of December 31, 2010, we had recorded regulatory assets currently subject to recovery in future prices of approximately $861.1 million and regulatory liabilities of $164.0 million, as discussed in greater detail in Note 3 of the Notes to Consolidated Financial Statements, "Rate Matters and Regulation." We believe that it is probable that our regulatory assets will be recovered in the future.

Pension and Other Post-retirement Benefit Plans Actuarial Assumptions

We and Wolf Creek calculate our pension benefit and post-retirement medical benefit obligations and related costs using actuarial concepts within the guidance provided by applicable GAAP.

In accounting for our retirement plans and other post-retirement benefits, we make assumptions regarding the valuation of benefit obligations and the performance of plan assets. The reported costs of our pension plans are impacted by estimates regarding earnings on plan assets, contributions to the plan, discount rates used to determine our projected benefit obligation and pension costs and employee demographics including age, compensation levels and employment periods. Changes in these assumptions will result in changes to regulatory assets, regulatory liabilities or the amount of related pension and other post-retirement liabilities reflected on our consolidated balance sheets. Such changes may also require cash contributions.

The following table shows the impact of a 0.5% change in our pension plan discount rate, salary scale and rate of return on plan assets.

Actuarial Assumption	Change in Assumption	Change in Projected Benefit Obligation[(a)]	Change in Pension Liability[(a)]	Annual Change in Projected Pension Expense[(a)]
		(In Thousands)		
Discount rate	0.5% decrease	$63,262	$63,262	$6,000
	0.5% increase	(58,993)	(58,993)	(5,843)
Salary scale	0.5% decrease	(14,485)	(14,485)	(2,788)
	0.5% increase	14,743	14,743	2,864
Rate of return on plan assets	0.5% decrease	—	—	2,623
	0.5% increase	—	—	(2,616)

[(a)] *Increases or decreases due to changes in actuarial assumptions result in changes to regulatory assets and liabilities.*

The following table shows the impact of a 0.5% change in the discount rate and rate of return on plan assets on our other post-retirement benefit plans.

Actuarial Assumption	Change in Assumption	Change in Projected Benefit Obligation[(a)]	Change in Post-retirement Liability[(a)]	Annual Change in Projected Post-retirement Expense[(a)]
Discount rate	0.5% decrease	$7,663	$7,663	$366
	0.5% increase	(7,286)	(7,286)	(380)
Rate of return on plan assets	0.5% decrease	—	—	404
	0.5% increase	—	—	(402)

[(a)] *Increases or decreases due to changes in actuarial assumptions result in changes to regulatory assets and liabilities.*

Revenue Recognition

Electricity Sales

We record revenue at the time we deliver electricity to customers. We determine the amounts delivered to individual customers through systematic monthly readings of customer meters. At the end of each month, we estimate how much electricity we have delivered since the prior meter reading and record the corresponding unbilled revenue.

Our unbilled revenue estimate is affected by factors including fluctuations in energy demand, weather, line losses and changes in the composition of customer classes. We had estimated unbilled revenue of $53.8 million as of December 31, 2010, and $56.6 million as of December 31, 2009.

Energy Marketing Contracts

We account for energy marketing derivative contracts under the fair value method of accounting. Under this method, we recognize changes in the portfolio value as gains or losses in the period of change. With the exception of certain fuel supply and electricity contracts, which we record as regulatory assets or regulatory liabilities, we include the net change in fair value in revenues on our consolidated statements of income. We record the unrealized gains and losses as energy marketing long-term or short-term assets and liabilities on our consolidated balance sheets as appropriate. We use quoted market prices to value our energy marketing derivative contracts when such data are available. When market prices are not readily available or determinable, we use alternative approaches, such as model pricing. The prices we use to value these transactions reflect our best estimate of the fair value of these contracts. Results actually achieved from these activities could vary materially from intended results and could affect our consolidated financial results.

Normal Purchases and Normal Sales Exception

Determining whether a contract qualifies for the normal purchases and normal sales exception requires that we exercise judgment on whether the contract will physically deliver and requires that we ensure compliance with all of the associated qualification and documentation requirements. Revenues and expenses on contracts that qualify as normal purchases and normal sales are recognized when the underlying physical transaction is completed. Contracts which qualify for the normal purchases and normal sales exception are those for which physical delivery is probable, quantities are expected to be used or sold in the normal course of business over a reasonable period of time and price is not tied to an unrelated underlying derivative.

The table below shows the fair value of energy marketing contracts outstanding as of December 31, 2010.

	Fair Value of Contracts
	(In Thousands)
Net fair value of contracts outstanding as of December 31, 2009[(a)]	$ 4,441
Contracts outstanding at the beginning of the period that were realized or otherwise settled during the period	6,212
Changes in fair value of contracts outstanding at the beginning and end of the period	1,506
Fair value of new contracts entered into during the period	638
Net fair value of contracts outstanding as of December 31, 2010[(b)]	$12,797

[(a)] *Approximately $7.6 million and $6.0 million of the fair value of energy marketing contracts were recognized as a regulatory asset and regulatory liability, respectively.*

[(b)] *Approximately $7.8 million of the fair value of energy marketing contracts was recognized as a regulatory liability.*

The sources of the fair values of the financial instruments related to these contracts and the maturity periods of the contracts as of December 31, 2010, are summarized in the following table.

Sources of Fair Value	Fair Value of Contracts at End of Period: Total Fair Value	Maturity Less Than 1 Year	Maturity 1-3 Years	Maturity 4-5 Years	Maturity Over 5 Years
			(In Thousands)		
Prices actively quoted (futures)	$ 544	$ 544	$ —	$ —	$ —
Prices provided by other external sources (swaps and forwards)	13,663	3,530	7,858	2,275	—
Prices based on option pricing models (options and other)[(a)]	(1,410)	(739)	(550)	(121)	—
Total fair value of contracts outstanding	$12,797	$ 3,335	$ 7,308	$ 2,154	$ —

[(a)] *Options are priced using a series of techniques, such as the Black option pricing model.*

Income Taxes

We use the asset and liability method of accounting for income taxes. Under this method, we recognize deferred tax assets and liabilities for the future tax consequences attributable to temporary differences between the financial statement carrying amounts and the tax basis of existing assets and liabilities. We recognize the future tax benefits to the extent that realization of such benefits is more likely than not. We amortize deferred investment tax credits over the lives of the related properties as required by tax laws and regulatory practices. We recognize production tax credits in the year that electricity is generated to the extent that realization of such benefits is more likely than not.

We record deferred tax assets to carry forward into future periods capital losses, operating losses and tax credits. However, when we believe based on available evidence that we do not, or will not, have sufficient future capital gains or taxable income in the appropriate taxing jurisdiction to realize the entire benefit during the applicable carryforward period, we record a valuation allowance against the deferred tax asset.

The application of income tax law is complex. Laws and regulations in this area are voluminous and often ambiguous. Accordingly, we must make judgments regarding income tax exposure. Interpretations of and guidance surrounding income tax laws and regulations change over time. As a result, changes in our judgments can materially affect amounts we recognize in our consolidated financial statements. See Note 10 of the Notes to Consolidated Financial Statements, "Taxes," for additional detail on our accounting for income taxes.

Asset Retirement Obligations

Legal Liability

We have recognized legal obligations associated with the disposal of long-lived assets that result from the acquisition, construction, development or normal operation of such assets. Concurrent with the recognition of the liability, the estimated cost of the asset retirement obligation (ARO) is capitalized and depreciated over the remaining life of the asset. We estimate our AROs based on the fair value of the AROs we incurred at the time the related long-lived assets were either acquired, placed in service or when regulations establishing the obligation became effective.

We initially recorded AROs at fair value for the estimated cost to decommission Wolf Creek (our 47% share), retire our wind generating facilities, dispose of asbestos insulating material at our power plants, remediate ash disposal ponds and dispose of polychlorinated biphenyl contaminated oil. In determining our AROs, we make assumptions regarding probable future disposal costs. A change in these assumptions could have a significant impact on the AROs reflected on our consolidated balance sheets.

As of December 31, 2010 and 2009, we have recorded AROs of \$126.0 million and \$119.5 million, respectively. For additional information on our legal AROs, see Note 14 of the Notes to Consolidated Financial Statements, "Asset Retirement Obligations."

Non-Legal Liability — Cost of Removal

We recover in our prices the costs to dispose of plant assets that do not represent legal retirement obligations. As of December 31, 2010 and 2009, we had \$70.3 million and \$68.1 million, respectively, in amounts collected, but not yet spent, for removal costs classified as a regulatory liability.

Contingencies and Litigation

We are currently involved in certain legal proceedings and have estimated the probable cost for the resolution of these claims. These estimates are based on an analysis of potential results, assuming a combination of litigation and settlement strategies. It is possible that our future consolidated financial results could be materially affected by changes in our assumptions. See Note 13 and 15 of the Notes to Consolidated Financial Statements, "Commitments and Contingencies" and "Legal Proceedings," for more detailed information.

OPERATING RESULTS

We evaluate operating results based on EPS. We have various classifications of revenues, defined as follows:

Retail: Sales of electricity to residential, commercial and industrial customers. Classification of customers as residential, commercial or industrial requires judgment and our classifications may be different from other companies. Assignment of tariffs is not dependent on classification.

Other retail: Sales of electricity for lighting public streets and highways, net of revenue subject to refund.

Wholesale: Sales of electricity to electric cooperatives, municipalities and other electric utilities, the prices for which are either based on cost or prevailing market prices as prescribed by FERC authority. This category also includes changes in valuations of contracts for the sale of such electricity that have yet to settle. Margins realized from sales based on prevailing market prices generally serve to offset our retail prices and the cost-based prices charged to certain wholesale customers.

Transmission: Reflects transmission revenues, including those based on tariffs with the SPP.

Other: Miscellaneous electric revenues including ancillary service revenues and rent from electric property leased to others. This category also includes energy marketing transactions unrelated to the production of our generating assets, changes in valuations of related contracts and fees we earn for marketing services that we provide for third parties.

Electric utility revenues are impacted by things such as rate regulation, fuel costs, customer conservation efforts, the economy and competitive forces. Changing weather also affects the amount of electricity our customers use as electricity sales are seasonal. As a summer peaking utility, the third quarter typically accounts for our greatest electricity sales. Hot summer temperatures and cold winter temperatures prompt more demand, especially among residential customers. Mild weather reduces customer demand. Our wholesale revenues are impacted by, among other factors, demand, cost and availability of fuel and purchased power, price volatility, available generation capacity, transmission availability and weather.

2010 Compared to 2009

Below we discuss our operating results for the year ended December 31, 2010, compared to the results for the year ended December 31, 2009. Significant changes in results of operations shown in the table immediately below are further explained in the descriptions that follow.

Year Ended December 31,	2010	2009	Change	% Change
	(Dollars In Thousands, Except Per Share Amounts)			
REVENUES:				
Residential	$ 661,177	$ 576,896	$ 84,281	14.6
Commercial	572,062	529,847	42,215	8.0
Industrial	318,249	291,754	26,495	9.1
Other retail	(12,703)	(18,516)	5,813	31.4
Total Retail Revenues	1,538,785	1,379,981	158,804	11.5
Wholesale	334,669	308,269	26,400	8.6
Transmission[a]	144,513	132,450	12,063	9.1
Other	38,204	37,531	673	1.8
Total Revenues	2,056,171	1,858,231	197,940	10.7
OPERATING EXPENSES:				
Fuel and purchased power	583,361	534,864	48,497	9.1
Operating and maintenance	520,409	516,930	3,479	0.7
Depreciation and amortization	271,937	251,534	20,403	8.1
Selling, general and administrative	207,607	199,961	7,646	3.8
Total Operating Expenses	1,583,314	1,503,289	80,025	5.3
INCOME FROM OPERATIONS	472,857	354,942	117,915	33.2
OTHER INCOME (EXPENSE):				
Investment earnings	7,026	12,658	(5,632)	(44.5)
Other income	5,369	7,128	(1,759)	(24.7)
Other expense	(16,655)	(17,188)	533	3.1
Total Other (Expense) Income	(4,260)	2,598	(6,858)	(264.0)
Interest expense	174,941	157,360	17,581	11.2
INCOME FROM CONTINUING OPERATIONS BEFORE INCOME TAXES	293,656	200,180	93,476	46.7
Income tax expense	85,032	58,850	26,182	44.5
INCOME FROM CONTINUING OPERATIONS	208,624	141,330	67,294	47.6
Results of discontinued operations, net of tax	—	33,745	(33,745)	(100.0)
NET INCOME	208,624	175,075	33,549	19.2
Less: Net income attributable to noncontrolling interests	4,728	—	4,728	[b]
NET INCOME ATTRIBUTABLE TO WESTAR ENERGY	203,896	175,075	28,821	16.5
Preferred dividends	970	970	—	—
NET INCOME ATTRIBUTABLE TO COMMON STOCK	$ 202,926	$ 174,105	$ 28,821	16.6
BASIC EARNINGS PER AVERAGE COMMON SHARE OUTSTANDING:				
Earnings available from continuing operations	$ 1.81	$ 1.28	$ 0.53	41.4
Discontinued operations, net of tax	—	0.30	(0.30)	(100.0)
Earnings per common share	$ 1.81	$ 1.58	$ 0.23	14.6

[a] ***Transmission:*** *Reflects revenue derived from an SPP network transmission tariff. In 2010, our SPP network transmission costs were $116.4 million. This amount, less $14.4 million retained by the SPP as administration cost, was returned to us as revenue. In 2009, our SPP network transmission costs were $105.4 million with an administration cost of $11.2 million retained by the SPP.*

[b] *Cannot divide by zero.*

Gross Margin

Fuel and purchased power costs fluctuate with electricity sales and unit costs. As permitted by regulators, we adjust our retail prices to reflect changes in the costs of fuel and purchased power. Fuel and purchased power costs for wholesale customers are recovered at prevailing market prices or based on a predetermined formula with a price adjustment approved by FERC. As a result, changes in fuel and purchased power costs are offset in revenues with minimal impact on net income. For this reason, we believe gross margin, although a non-GAAP measure, is useful for understanding and analyzing changes in our operating performance from one period to the next. We calculate gross margin as total revenues less the sum of fuel and purchased power costs and SPP network transmission costs. Transmission costs reflect the costs of providing network transmission service. Accordingly, in calculating gross margin, we recognize the net value of this transmission activity as shown in the table immediately following. However, we record transmission costs as operating and maintenance expense on our consolidated statements of income. The following table summarizes our gross margin for the years ended December 31, 2010 and 2009.

Year Ended December 31,	2010	2009	Change	% Change
	(Dollars In Thousands)			
REVENUES:				
Residential	$ 661,177	$ 576,896	$ 84,281	14.6
Commercial	572,062	529,847	42,215	8.0
Industrial	318,249	291,754	26,495	9.1
Other retail	(12,703)	(18,516)	5,813	31.4
Total Retail Revenues	1,538,785	1,379,981	158,804	11.5
Wholesale	334,669	308,269	26,400	8.6
Transmission	144,513	132,450	12,063	9.1
Other	38,204	37,531	673	1.8
Total Revenues	2,056,171	1,858,231	197,940	10.7
Less: Fuel and purchased power expense	583,361	534,864	48,497	9.1
SPP network transmission costs	116,449	105,401	11,048	10.5
Gross Margin	$1,356,361	$1,217,966	$ 138,395	11.4

The following table reflects changes in electricity sales for the years ended December 31, 2010 and 2009. No electricity sales are shown for transmission or other as they are not directly related to the amount of electricity we sell.

Year Ended December 31,	2010	2009	Change	% Change
	(Thousands of MWh)			
ELECTRICITY SALES:				
Residential	6,957	6,404	553	8.6
Commercial	7,519	7,235	284	3.9
Industrial	5,468	5,145	323	6.3
Other retail	89	88	1	1.1
Total Retail	20,033	18,872	1,161	6.2
Wholesale	8,712	8,788	(76)	(0.9)
Total	28,745	27,660	1,085	3.9

Gross margin increased in 2010 compared to 2009 due principally to an increase in total retail revenues. Of the $158.8 million increase in total retail revenues, 53% was attributable to higher electricity sales and 47% was due to higher prices as discussed in Note 3 of the Notes to Consolidated Financial Statements, "Rate Matters and Regulation." Retail electricity sales increased due primarily to the effects of warmer weather, which particularly impacted residential electricity sales, and for reasons we believe to be principally related to improved economic conditions. As measured by cooling degree days, the weather during 2010 was 47% warmer than 2009 and 25% warmer than the 20-year average. While weather also affects commercial and industrial customers, those electricity sales typically are not as sensitive to weather as residential electricity sales. We believe improving economic conditions are why some of our commercial and industrial customers experienced increased orders and production in 2010, which lead to increased electricity sales to them. Economic conditions generally have not recovered to levels experienced prior to the economic downturn.

Income from operations is the most directly comparable measure to gross margin that is calculated and presented in accordance with GAAP in our consolidated statements of income. Our presentation of gross margin should not be considered in isolation or as a substitute for income from operations. Additionally, our presentation of gross margin may not be comparable to similarly titled measures reported by other companies. The following table reconciles income from operations with gross margin for the years ended December 31, 2010 and 2009.

Year Ended December 31,	2010	2009	Change	% Change
	(Dollars In Thousands)			
Gross margin	$1,356,361	$1,217,966	$ 138,395	11.4
Add: SPP network transmission costs	116,449	105,401	11,048	10.5
Less: Operating and maintenance expense	520,409	516,930	3,479	0.7
Depreciation and amortization expense	271,937	251,534	20,403	8.1
Selling, general and administrative expense	207,607	199,961	7,646	3.8
Income from operations	$ 472,857	$ 354,942	$ 117,915	33.2

Operating Expenses and Other Income and Expense Items

Year Ended December 31,	2010	2009	Change	% Change
	(Dollars In Thousands)			
Operating and maintenance expense	$520,409	$516,930	$3,479	0.7

Operating and maintenance expense increased due primarily to higher SPP network transmission costs of $11.0 million, which were offset by higher SPP network transmission revenues of $7.9 million, higher power plant maintenance costs of $7.6 million and higher maintenance costs of $5.6 million for our electrical distribution system. The higher power plant maintenance costs were due primarily to higher costs at Wolf Creek and our wind generation facilities while the increase in maintenance costs for our electrical distribution system was due principally to additional tree trimming and other line clearance activities in 2010. Offsetting these increases was a $20.4 million reduction resulting from the consolidation of VIEs as discussed in Note 17 of the Notes to Consolidated Financial Statements, "Variable Interest Entities," and a $5.0 million reduction in our maximum liability for environmental remediation costs associated with assets we divested many years ago.

Year Ended December 31,	2010	2009	Change	% Change
	(Dollars In Thousands)			
Depreciation and amortization expense	$271,937	$251,534	$20,403	8.1

Depreciation and amortization expense increased primarily to reflect the addition of wind generation facilities, new generating plant, air quality controls at our power plants and other plant additions. We also recorded additional depreciation expense of $6.1 million as a result of consolidating VIEs as discussed in Note 17 of the Notes to Consolidated Financial Statements, "Variable Interest Entities."

Year Ended December 31,	2010	2009	Change	% Change
	(Dollars In Thousands)			
Selling, general and administrative expense	$207,607	$199,961	$7,646	3.8

A significant amount of our non-union, non-executive employee compensation is at-risk to employees and, therefore, payable only in the event we meet pre-established operating and financial objectives. Likewise, under our executive long-term incentive and share award plan, shares are issued only when certain service conditions are met and/or we meet pre-established financial objectives. In 2010 we adjusted these compensation plans to better align compensation with our financial performance. Selling, general and administrative expense increased due principally to higher compensation expense of $12.9 million that was primarily the result of the aforementioned plan adjustments and our improved financial performance. This increase was partially offset by our having recorded a $4.0 million expense in 2009 related to the settlement of the EPA lawsuit discussed in Note 13 of the Notes to Consolidated Financial Statements, "Commitments and Contingencies."

Year Ended December 31,	2010	2009	Change	% Change
	(Dollars In Thousands)			
Investment earnings	$7,026	$12,658	$(5,632)	(44.5)

Investment earnings decreased due principally to our having recorded lower gains on investments held in a trust to fund retirement benefits. We recorded gains on these investments of $4.8 million in 2010 compared to gains of $8.4 million recorded in 2009.

Year Ended December 31,	2010	2009	Change	% Change
	(Dollars In Thousands)			
Interest expense	$174,941	$157,360	$17,581	11.2

Interest expense increased due primarily to our having recorded additional interest expense of $12.2 million as a result of consolidating VIEs as discussed in Note 17 of the Notes to Consolidated Financial Statements, "Variable Interest Entities," and interest on additional debt issued in June 2009 to fund capital investments.

Year Ended December 31,	2010	2009	Change	% Change
	(Dollars In Thousands)			
Income tax expense	$85,032	$58,850	$26,182	44.5

Income tax expense increased due principally to higher income from continuing operations before income taxes.

2009 Compared to 2008

Below we discuss our operating results for the year ended December 31, 2009, compared to the results for the year ended December 31, 2008. Significant changes in results of operations shown in the table immediately below are further explained in the descriptions that follow.

Year Ended December 31,	2009	2008	Change	% Change
	(Dollars In Thousands, Except Per Share Amount)			
REVENUES:				
Residential	$ 576,896	$ 516,926	$ 59,970	11.6
Commercial	529,847	485,016	44,831	9.2
Industrial	291,754	291,863	(109)	(b)
Other retail	(18,516)	(6,093)	(12,423)	(203.9)
Total Retail Revenues	1,379,981	1,287,712	92,269	7.2
Wholesale	308,269	413,809	(105,540)	(25.5)
Transmission[(a)]	132,450	98,549	33,901	34.4
Other	37,531	38,926	(1,395)	(3.6)
Total Revenues	1,858,231	1,838,996	19,235	1.0
OPERATING EXPENSES:				
Fuel and purchased power	534,864	694,348	(159,484)	(23.0)
Operating and maintenance	516,930	471,838	45,092	9.6
Depreciation and amortization	251,534	203,738	47,796	23.5
Selling, general and administrative	199,961	184,427	15,534	8.4
Total Operating Expenses	1,503,289	1,554,351	(51,062)	(3.3)
INCOME FROM OPERATIONS	354,942	284,645	70,297	24.7
OTHER INCOME (EXPENSE):				
Investment earnings (losses)	12,658	(10,453)	23,111	221.1
Other income	7,128	29,658	(22,530)	(76.0)
Other expense	(17,188)	(15,324)	(1,864)	(12.2)
Total Other Income	2,598	3,881	(1,283)	(33.1)
Interest expense	157,360	106,450	50,910	47.8
INCOME FROM CONTINUING OPERATIONS BEFORE INCOME TAXES	200,180	182,076	18,104	9.9
Income tax expense	58,850	3,936	54,914	(c)
INCOME FROM CONTINUING OPERATIONS	141,330	178,140	(36,810)	(20.7)
Results of discontinued operations, net of tax	33,745	—	33,745	(d)
NET INCOME	175,075	178,140	(3,065)	(1.7)
Preferred dividends	970	970	—	—
NET INCOME ATTRIBUTABLE TO COMMON STOCK	$ 174,105	$ 177,170	$ (3,065)	(1.7)
BASIC EARNINGS PER AVERAGE COMMON SHARE OUTSTANDING:				
Basic earnings available from continuing operations	$ 1.28	$ 1.69	$ (0.41)	(24.3)
Discontinued operations, net of tax	0.30	—	0.30	(d)
Basic earnings per common share	$ 1.58	$ 1.69	$ (0.11)	(6.5)

(a) ***Transmission:*** *Reflects revenue derived from an SPP network transmission tariff. In 2009, our SPP network transmission costs were $105.4 million. This amount, less $11.2 million retained by the SPP as administration cost, was returned to us as revenue. In 2008, our SPP network transmission costs were $77.9 million with an administration cost of $6.7 million retained by the SPP.*

(b) *Change less than 0.1%.*

(c) *Change greater than 1000%.*

(d) *Cannot divide by zero.*

Gross Margin

The following table summarizes our gross margin for the years ended December 31, 2009 and 2008.

Year Ended December 31,	2009	2008	Change	% Change
	(Dollars In Thousands)			
REVENUES:				
Residential	$ 576,896	$ 516,926	$ 59,970	11.6
Commercial	529,847	485,016	44,831	9.2
Industrial	291,754	291,863	(109)	(a)
Other retail	(18,516)	(6,093)	(12,423)	(203.9)
Total Retail Revenues	1,379,981	1,287,712	92,269	7.2
Wholesale	308,269	413,809	(105,540)	(25.5)
Transmission	132,450	98,549	33,901	34.4
Other	37,531	38,926	(1,395)	(3.6)
Total Revenues	1,858,231	1,838,996	19,235	1.0
Less: Fuel and purchased power expense	534,864	694,348	(159,484)	(23.0)
SPP network transmission costs	105,401	77,871	27,530	35.4
Gross Margin	$1,217,966	$1,066,777	$ 151,189	14.2

(a) *Change less than 0.1%.*

The following table reflects changes in electricity sales for the years ended December 31, 2009 and 2008. No electricity sales are shown for transmission or other as they are unrelated to the amount of electricity we sell.

Year Ended December 31,	2009	2008	Change	% Change
	(Thousands of MWh)			
ELECTRICITY SALES:				
Residential	6,404	6,494	(90)	(1.4)
Commercial	7,235	7,363	(128)	(1.7)
Industrial	5,145	5,769	(624)	(10.8)
Other retail	88	88	—	—
Total Retail	18,872	19,714	(842)	(4.3)
Wholesale	8,788	9,384	(596)	(6.4)
Total	27,660	29,098	(1,438)	(4.9)

The increase in gross margin in 2009 compared to 2008 was due principally to the increase in total retail revenues. Total retail revenues increased primarily as a result of price increases authorized by the KCC, which more than offset the decrease in total retail electricity sales. The decreases in both residential and commercial electricity sales were attributable primarily to cooler weather, particularly during the third quarter of 2009. As measured by cooling degree days, the weather during the third quarter of 2009 was 14% cooler than the same period in 2008 and 27% cooler than the 20-year average. Industrial electricity sales decreased due principally to the effects of recessionary conditions that served to reduce industrial demand for electricity. In addition, wholesale revenues decreased compared to 2008 due principally to a 17% lower average market price for these sales that was the result primarily of reduced demand and lower natural gas prices. Substantially all of the margins realized on these electricity sales are returned to our customers.

The following table reconciles income from operations with gross margin for the years ended December 31, 2009 and 2008.

Year Ended December 31,	2009	2008	Change	% Change
	(Dollars In Thousands)			
Gross margin	$1,217,966	$1,066,777	$ 151,189	14.2
Add: SPP network transmission costs	105,401	77,871	27,530	35.4
Less: Operating and maintenance expense	516,930	471,838	45,092	9.6
Depreciation and amortization expense	251,534	203,738	47,796	23.5
Selling, general and administrative expense	199,961	184,427	15,534	8.4
Income from operations	$ 354,942	$ 284,645	$ 70,297	24.7

Operating Expenses and Other Income and Expense Items

Year Ended December 31,	2009	2008	Change	% Change
	(Dollars In Thousands)			
Operating and maintenance expense	$516,930	$471,838	$45,092	9.6

Operating and maintenance expense increased due primarily to a $27.5 million increase in SPP network transmission costs, which was offset by higher transmission revenues of $33.9 million. Maintenance expense increased $8.2 million due principally to a $5.5 million increase in amounts expensed for previously deferred storm costs and higher maintenance costs of $3.3 million for our new generating facilities.

Year Ended December 31,	2009	2008	Change	% Change
	(Dollars In Thousands)			
Depreciation and amortization expense	$251,534	$203,738	$47,796	23.5

We completed a number of large construction projects in 2009 and 2008. Consequently, depreciation and amortization expense increased primarily as a result of these plant additions. During 2009, we recorded depreciation expense of $9.3 million for Emporia Energy Center, $10.3 million for wind generation facilities and $5.7 million for various transmission projects. During 2008, we recorded depreciation expense of $3.4 million for Emporia Energy Center and $0.2 million for the same transmission projects described above. We did not record any depreciation expense for the wind generation facilities in 2008 because they were not yet in service.

Year Ended December 31,	2009	2008	Change	% Change
	(Dollars In Thousands)			
Selling, general and administrative expense	$199,961	$184,427	$15,534	8.4

The increase in selling, general and administrative expense was due primarily to a $7.0 million increase in pension and other employee benefit costs. In addition, we recorded a $4.0 million expense related to the settlement of the EPA lawsuit discussed in Note 13 of the Notes to Consolidated Financial Statements, "Commitments and Contingencies."

Year Ended December 31,	2009	2008	Change	% Change
	(Dollars In Thousands)			
Investment earnings (losses)	$12,658	$(10,453)	$23,111	221.1

Investment earnings increased in 2009 compared to 2008 due principally to our having recorded an $8.4 million gain on investments held in a trust to fund non-qualified retirement benefits. We recorded a $10.9 million loss on those investments in 2008.

Year Ended December 31,	2009	2008	Change	% Change
	(Dollars In Thousands)			
Other income	$7,128	$29,658	$(22,530)	(76.0)

Other income decreased due principally to our having recorded less equity AFUDC and corporate-owned life insurance (COLI) benefit in 2009. We recorded $5.0 million of equity AFUDC in 2009 compared to $18.3 million of equity AFUDC recorded during 2008. This decrease reflects the completion of several large construction projects in 2009. In addition, we recorded $0.4 million of COLI benefit in 2009 compared to $5.8 million of COLI benefit recorded in 2008.

Year Ended December 31,	2009	2008	Change	% Change
	(Dollars In Thousands)			
Interest expense	$157,360	$106,450	$50,910	47.8

In 2008, we reversed $17.8 million of accrued interest associated with uncertain income tax positions, which reduced interest expense. We did not record such a reversal in 2009 and, as a result, our interest expense was higher. Absent this reversal, interest expense increased $33.1 million in 2009 compared to 2008 due principally to interest on additional debt issued to fund capital investments. Contributing to the increase was our having recorded $15.7 million less for capitalized interest as a result of completing several large construction projects in 2009. These factors were offset partially by a $7.5 million decrease in interest related to lower interest rates and less borrowing under Westar Energy's revolving credit facility.

Year Ended December 31,	2009	2008	Change	% Change
	(Dollars In Thousands)			
Income tax expense	$58,850	$3,936	$54,914	[a]

[a] *Change greater than 1000%.*

In 2008, we recognized $28.7 million of previously unrecognized income tax benefits associated with uncertain income tax positions and $14.6 million in state tax credits related to investments and jobs creation within the state of Kansas, both of which decreased income tax expense. We did not recognize similar income tax benefits in continuing operations in 2009.

Financial Condition

A number of factors affected amounts recorded on our balance sheet as of December 31, 2010, compared to December 31, 2009.

As a result of consolidating the VIEs discussed in Note 17 of the Notes to Consolidated Financial Statements, "Variable Interest Entities," we had recorded as of December 31, 2010, property, plant and equipment of variable interest entities, net, of $345.0 million, current maturities of long-term debt of variable interest entities of $30.2 million and long-term debt of variable interest entities, net, of $278.2 million.

The fair market value of energy marketing contracts increased $8.4 million to $12.8 million at December 31, 2010. This was due principally to the settlement of a fuel supply contract that was recorded as a $7.5 million liability at December 31, 2009. Changes in the measurement of this fuel supply contract have an offsetting impact to regulatory assets.

Tax receivable decreased $28.5 million due principally to the receipt of federal and state tax refunds related to the settlement of prior tax years.

Regulatory assets, net of regulatory liabilities, decreased $18.0 million to $697.0 million at December 31, 2010, from $715.0 million at December 31, 2009. Total regulatory assets increased $5.3 million due primarily to a $61.1 million increase in accrued employee benefits and $9.9 million increase due to the accumulation of energy efficiency costs. Increases were offset by $21.5 million amortization of deferred storm costs, $13.3 million decrease in previously deferred fuel expense, $11.5 million decrease in net amounts due from customers for future income taxes and $9.8 million amortization of previously deferred amounts for a Wolf Creek refueling and maintenance outage. Total regulatory liabilities increased $23.3 million due principally to a $14.7 million increase resulting from the increase in the fair value measurement of our NDT assets, $13.3 million resulting from consolidating our 50% leasehold interest in La Cygne unit 2 and a $7.7 million increase in the fair value measurement of a treasury yield hedge we entered into in anticipation of a future debt issuance. Increases to regulatory liabilities were partially offset by an $11.1 million decrease in our refund obligation related to the RECA.

Short-term debt decreased $16.1 million due principally to increased cash receipts from customers, the above mentioned tax refund and the issuance of common stock.

Other current liabilities increased $53.3 million, other long-term liabilities decreased $58.4 million and current deferred tax assets increased $22.3 million due primarily to a change in the status of legal proceedings involving two former executives who we dismissed in 2002. In 2010, the U.S. government dismissed criminal charges against them which allowed for the resumption of an arbitration proceeding against them which had previously been stayed pending resolution of the criminal charges. We expect arbitration to conclude within the next year. For additional information, see Note 15 of the Notes to Consolidated Financial Statements, "Legal Proceedings."

Deferred income taxes increased $138.2 million due principally to the recording of tax benefits resulting from the use of accelerated depreciation methods, including $48.4 million resulting from the extension of the bonus depreciation tax provisions.

Unamortized investment tax credits decreased $26.4 million since we do not expect to realize all of the state investment tax credits prior to expiration that we earned on investments in plant located in the state of Kansas.

Accrued employee benefits increased $50.2 million due primarily to a higher projected benefit obligation for our and Wolf Creek's pension plans. We recognize as a regulatory asset or regulatory liability the difference between the fair value of pension and post-retirement benefit plan assets and the liabilities for pension and post-retirement benefit plans. See Notes 11 and 12 of the Notes to Consolidated Financial Statements, "Employee Benefit Plans" and "Wolf Creek Employee Benefit Plans," respectively, for additional information.

LIQUIDITY AND CAPITAL RESOURCES

Overview

Available sources of funds to operate our business include internally generated cash, Westar Energy's revolving credit facilities and access to capital markets. We expect to meet our day-to-day cash requirements including, among other items, fuel and purchased power, dividends, interest payments, income taxes and pension contributions, using primarily internally generated cash and borrowings under the revolving credit facilities. To meet the cash requirements for our capital investments, we expect to use internally generated cash, borrowings under the revolving credit facilities and the issuance of debt and equity securities in the capital markets. We also use proceeds from the issuance of securities to repay borrowings under the revolving credit facilities, with such borrowed amounts principally related to investments in capital equipment, and for working capital and general corporate purposes. The aforementioned sources and uses of cash are similar to our historical activities. For additional information on our future cash requirements, see "— Future Cash Requirements" below.

During 2011, we plan to increase our capital spending and expect to contribute to our pension trust. We continue to believe that we will have the ability to pay dividends. Uncertainties affecting our ability to meet cash requirements include, among others: factors affecting revenues described in "— Operating Results" above, economic conditions, regulatory actions, compliance with environmental regulations and conditions in the capital markets.

Capital Structure

As of December 31, 2010 and 2009, our capital structure, excluding short-term debt, was as follows:

	2010	2009
Common equity	46%	47%
Preferred stock	<1%	<1%
Noncontrolling interests	<1%	—
Long-term debt[(a)]	54%	52%

[(a)] *Includes long-term debt of VIEs in 2010. See Note 17 of the Notes to Consolidated Financial Statements, "Variable Interest Entities," for additional information.*

Short-Term Borrowings

Westar Energy has a $730.0 million revolving credit facility with a syndicate of banks that terminates on March 17, 2012. As discussed above, we use the revolving credit facility primarily to fund investments in capital equipment and to help meet our day-to-day cash requirements including, among other items, fuel and purchased power, dividends, interest payments, income taxes and pension contributions. As of February 15, 2011, $264.0 million had been borrowed and an additional $21.5 million of letters of credit had been issued under the revolving credit facility.

On January 27, 2010, FERC approved our request for authority to issue short-term securities in an aggregate amount up to $1.0 billion including, without limitation, by increasing the size of Westar Energy's revolving credit facility. In February 2011, Westar Energy entered into a new revolving credit facility with a similar syndicate of banks for an additional $270.0 million. The commitments under this facility terminate in February 2015.

A default by Westar Energy or KGE under other indebtedness totaling more than $25.0 million would be a default under both revolving credit facilities. Westar Energy is required to maintain a consolidated indebtedness to consolidated capitalization ratio not greater than 65% at all times. At December 31, 2010, our ratio was 54%. Available liquidity under the facilities is not impacted by a decline in Westar Energy's credit ratings.

Debt Financing

The Westar Energy and KGE mortgages each contain provisions restricting the amount of first mortgage bonds that can be issued by each entity. We must comply with such restrictions prior to the issuance of additional first mortgage bonds or other secured indebtedness.

Under the Westar Energy mortgage, the issuance of bonds is subject to limitations based on the amount of bondable property additions. In addition, so long as any bonds issued prior to January 1, 1997, remain outstanding, the mortgage prohibits additional first mortgage bonds from being issued, except in connection with certain refundings, unless Westar Energy's unconsolidated net earnings available for interest, depreciation and property retirement (which as defined, does not include earnings or losses attributable to the ownership of securities of subsidiaries), for a period of 12 consecutive months within 15 months preceding the issuance, are not less than the greater of twice the annual interest charges on or 10% of the principal amount of all first mortgage bonds outstanding after giving effect to the proposed issuance. As of December 31, 2010, based on an assumed interest rate of 5.90%, approximately $817.0 million principal amount of additional first mortgage bonds could be issued under the most restrictive provisions in the mortgage, except in connection with certain refundings.

Under the KGE mortgage, the issuance of bonds is subject to limitations based on the amount of bondable property additions. In addition, the mortgage prohibits additional first mortgage bonds from being issued, except in connection with certain refundings, unless KGE's net earnings before income taxes and before provision for retirement and depreciation of property for a period of 12 consecutive months within 15 months preceding the issuance are not less than either two and one-half times the annual interest charges on or 10% of the principal amount of all KGE first mortgage bonds outstanding after giving effect to the proposed issuance. As of December 31, 2010, approximately $635.0 million principal amount of additional KGE first mortgage bonds could be issued under the most restrictive provisions in the mortgage.

Some of our debt instruments contain restrictions that require us to maintain leverage ratios as defined in the agreements. We calculate these ratios in accordance with our credit agreements. These ratios are used solely to determine compliance with our various debt covenants. We were in compliance with these covenants as of December 31, 2010.

As of December 31, 2010, we had $121.9 million of variable rate, tax-exempt bonds. Interest rates payable under these bonds are normally set by auctions, which occur every 35 days. However, auctions for these bonds have failed over the past few years, resulting in volatile alternative index-based interest rates for these bonds. With the KCC's approval, on October 15, 2009, KGE refinanced $50.0 million of auction rate bonds at a fixed interest rate of 5.00% and a maturity date of June 1, 2031. We continue to monitor the credit markets and evaluate our options with respect to our remaining auction rate bonds.

On August 3, 2009, Westar Energy repaid $145.1 million principal amount of 7.125% unsecured senior notes with borrowings under Westar Energy's revolving credit facility.

On June 11, 2009, KGE issued $300.0 million principal amount of first mortgage bonds at a discount yielding 6.725%, bearing stated interest at 6.70% and maturing on June 15, 2019. KGE received net proceeds of $297.5 million.

In addition, KGE amended its Mortgage and Deed of Trust, dated April 1, 1940, as supplemented, in June 2009 to increase the maximum amount of KGE first mortgage bonds authorized to be issued from $2.0 billion to $3.5 billion.

Proceeds from the issuance of first mortgage bonds were used to repay borrowings under Westar Energy's revolving credit facility, with such borrowed amounts principally related to investments in capital equipment, as well as for working capital and general corporate purposes.

Impact of Credit Ratings on Debt Financing

Moody's Investors Service (Moody's), Standard & Poor's Ratings Group (S&P) and Fitch Investors Service (Fitch) are independent credit-rating agencies that rate our debt securities. These ratings indicate each agency's assessment of our ability to pay interest and principal when due on our securities.

In general, less favorable credit ratings make borrowing more difficult and costly. Under Westar Energy's revolving credit facilities our cost of borrowing is determined in part by credit ratings. However, Westar Energy's ability to borrow under the revolving credit facilities is not conditioned on maintaining a particular credit rating. We may enter into new credit agreements that contain credit rating conditions, which could affect our liquidity and/or our borrowing costs.

Factors that impact our credit ratings include a combination of objective and subjective criteria. Objective criteria include typical financial ratios, such as total debt to total capitalization and funds from operations to total debt, among others, future capital expenditures and our access to liquidity including committed lines of credit. Subjective criteria include such items as the quality and credibility of management, the political and regulatory environment we operate in and an assessment of our governance and risk management practices.

On June 1, 2010, and May 19, 2010, respectively, Fitch and Moody's revised their outlooks for Westar Energy and KGE credit ratings to positive from stable. Additionally, on April 27, 2010, S&P upgraded its credit ratings for Westar Energy's and KGE's first mortgage bonds/senior secured debt from BBB to BBB+. S&P also upgraded its credit rating for Westar Energy's unsecured debt from BBB- to BBB and changed its outlook for the ratings from positive to stable.

As of February 15, 2011, ratings with these agencies are as shown in the table below.

	Westar Energy First Mortgage Bond Rating	KGE First Mortgage Bond Rating	Westar Energy Unsecured Debt	Rating Outlook
Moody's	Baa1	Baa1	Baa3	Positive
S&P	BBB+	BBB+	BBB	Stable
Fitch	BBB+	BBB+	BBB	Positive

Certain of our derivative instruments contain collateral provisions subject to credit agency ratings of our senior unsecured debt. If our senior unsecured debt ratings were to decrease or fall below investment grade, the counterparties to the derivative instruments, pursuant to the provisions, could require collateralization on derivative instruments. The aggregate fair value of all derivative instruments with objective credit-risk-related contingent features that were in a liability position as of December 31, 2010 and 2009, was $1.6 million and $1.4 million, respectively, for which we had posted no collateral. If all credit-risk-related contingent features underlying these agreements had been triggered as of December 31, 2010 and 2009, we would have been required to provide to our counterparties $1.6 million and $0.1 million, respectively, of additional collateral after taking into consideration the offsetting impact of derivative assets and net accounts receivable.

Common Stock Issuance

Westar Energy's articles of incorporation, as amended, provide for 150,000,000 authorized shares of common stock. As of December 31, 2010, we had 112,128,068 shares issued and outstanding.

Through a Sales Agency Financing Agreement entered into with a broker dealer subsidiary of a bank in 2007, Westar Energy sold 1.2 million shares of common stock for $25.0 million in 2010 and 1.1 million shares of common stock for $26.9 million in 2008. Westar Energy did not sell any shares of common stock under this agreement during 2009.

During 2010, Westar Energy entered into two separate forward sale agreements with banks. The use of a forward sale agreement allows Westar Energy the means to minimize equity market uncertainty by pricing a common stock offering under then existing market conditions while mitigating share dilution by postponing the issuance of common stock until funds are needed. Westar Energy is also better able to match the timing of its financing needs with its capital investment and regulatory plans. The forward sale transactions are entered into at market prices; therefore, the forward sale agreements have no initial fair value. Westar Energy will not receive any proceeds from the sale of common stock under the forward sale agreements until transactions are settled. Upon settlement, Westar Energy will record the forward sale agreements within equity. Except in specified circumstances or events that would require physical share settlement, Westar Energy is able to elect to settle any forward sale transactions by means of physical share, cash or net share settlement, and is also able to elect to settle the forward sale transactions in whole, or in part, earlier than the stated maturity dates. Currently, Westar Energy anticipates settling the forward sale transactions through physical share settlement. The shares under the forward sale agreements were initially priced when the agreements were entered into and are subject to certain fixed pricing adjustments during the term of the agreements. Accordingly, assuming physical share settlement, Westar's net proceeds from the forward sale transactions will represent the prices established by the forward sale agreements applicable to the time periods in which physical settlement occurs.

Westar Energy entered into one such forward sale agreement on November 4, 2010. Under the terms of the agreement, the bank, as forward seller, borrowed 7.5 million shares of Westar Energy's common stock from third parties and sold them to a group of underwriters for $25.54 per share. Under an over-allotment option included in the agreement, the underwriters purchased approximately 1.0 million additional shares on November 5, 2010, also for $25.54 per share, which increased the total number of shares under the forward sale agreement to approximately 8.5 million shares. The underwriters receive a commission equal to 3.5% of the sales price of all shares sold under the agreement. Westar Energy must settle the forward sale agreement within 18 months of the transaction date. Assuming physical share settlement of this agreement at December 31, 2010, Westar Energy would have received aggregate proceeds of approximately $206.2 million, net of commission, based on an average forward price of $24.32 per share.

On April 2, 2010, Westar Energy entered into a new, three-year Sales Agency Financing Agreement and forward sale agreement. The maximum amount that Westar Energy may offer and sell under the agreements is the lesser of an aggregate of $500.0 million or approximately 22.0 million shares, subject to adjustment for share splits, share combinations and share dividends. Under the terms of the Sales Agency Financing Agreement, Westar Energy may offer and sell shares of its common stock from time to time through the broker dealer subsidiary, as agent. The broker dealer receives a commission equal to 1% of the sales price of all shares sold under the agreement. In addition, under the terms of the Sales Agency Financing Agreement and forward sale agreement, Westar Energy may from time to time enter into one or more forward sale transactions with the bank, as forward purchaser, and the bank will borrow shares of Westar Energy's common stock from third parties and sell them through its broker dealer. Westar Energy must settle the forward sale transactions within a year of the date each transaction is entered. As of December 31, 2010, Westar Energy had entered into forward sale transactions with respect to an aggregate of approximately 5.4 million shares of common stock. As partial settlement of the forward sale transactions, Westar Energy delivered approximately 0.5 million shares of common stock for proceeds of $10.4 million on October 14, 2010. On December 20, 2010, Westar Energy delivered approximately 0.7 million additional shares for proceeds of $16.0 million as partial settlement of the forward sale transactions. Assuming physical share settlement of the approximately 4.2 million remaining shares of common stock at December 31, 2010, Westar Energy would have received aggregate proceeds of approximately $94.0 million, net of commission, based on an average forward price of $22.16 per share.

On February 15, 2011, Westar Energy delivered approximately 1.1 million shares of common stock and received proceeds of $25.8 million as partial settlement of the forward sale transactions discussed above.

On May 29, 2008, Westar Energy entered into an underwriting agreement relating to the offer and sale of 6.0 million shares of its common stock. On June 4, 2008, Westar Energy issued all 6.0 million shares and received $140.6 million in total proceeds, net of underwriting discounts and fees related to the offering.

In 2008, Westar Energy also completed a forward sale agreement entered into in November 2007 by delivering 5.1 million shares of common stock for proceeds of $123.0 million.

Westar Energy used the proceeds from the issuance of common stock to repay borrowings under its revolving credit facility, with such borrowed amounts principally related to investments in capital equipment, as well as for working capital and general corporate purposes.

Cash Flows from Operating Activities

Operating activities provided $607.7 million of cash in 2010 compared with cash provided from operating activities of $478.9 million during 2009. This increase was due primarily to our having received $237.2 million more in customer receipts and our having received $27.1 million more in net tax refunds. With the consolidation of the VIEs discussed in Note 17 of the Notes to

Consolidated Financial Statements, "Variable Interest Entities," a portion of lease payments previously reported as operating cash flows is now reported as financing cash flows, which resulted in about a $23.0 million increase in operating cash flows. In addition, we contributed $16.2 million less to the Westar Energy pension trust, Westar Energy post-retirement benefit plan and Wolf Creek pension trust; and during 2009, we paid $16.2 million more for our share of Wolf Creek's refueling outage. Partially offsetting these increases was our having paid in 2010 $94.7 million more for fuel and purchased power and $61.9 million more for interest on COLI policies, which was the result of a policy change in the second quarter of 2009 under which we no longer pay interest on such policies in advance.

Operating activities provided $478.9 million of cash in the year ended December 31, 2009, compared with cash provided from operating activities of $274.9 million during 2008. Principal contributors to the increase were our having paid $418.9 million less for fuel and purchased power and $50.5 million less for interest on our COLI policies. Partially offsetting increases were our having received $233.3 million less in customer receipts during 2009 due primarily to lower cash receipts from our wholesale customers, which more than offset higher cash receipts from our retail customers and our having paid $42.1 million more in interest on debt.

Cash Flows used in Investing Activities

Our principal use of cash for investing purposes relates to growing and improving our utility plant. The utility business is capital intensive and requires significant ongoing investment in plant. We invested $540.1 million in 2010, $555.6 million in 2009 and $919.0 million in 2008 in additions to property, plant and equipment. The decrease from 2008 to 2009 was due principally to the completion of air quality improvements to power plants, wind generation projects, transmission projects and the construction of Emporia Energy Center, which required significant amounts of cash in 2008.

Cash Flows (used in) from Financing Activities

Financing activities used $54.6 million of cash in 2010. We used cash to pay $129.1 million in dividends, repay $30.3 million of long-term debt including VIEs and repay $16.1 million of short-term debt. Borrowings from COLI provided $74.1 million and proceeds from the issuance of common stock provided $54.7 million.

We received net cash flows from financing activities of $97.2 million in 2009. Proceeds from the issuance of long-term debt provided $347.5 million and proceeds from short-term debt provided $67.9 million. We used cash to repay $196.8 million of long-term debt and to pay $122.9 million in dividends.

We received net cash flows from financing activities of $648.7 million in 2008. Proceeds from the issuance of long-term debt provided $544.7 million, proceeds from the issuance of common stock provided $293.6 million and borrowings from COLI provided $64.3 million. We used cash to pay $109.6 million in dividends and to retire $101.3 million of long-term debt.

Cash Flows used in Investing Activities of Discontinued Operations

In 2009, we paid Protection One, Inc. $22.8 million for its share of the net tax benefit related to the net operating loss carryforward arising from our sale of that company.

Future Cash Requirements

Our business requires significant capital investments. Through 2013, we expect to need cash primarily for utility construction programs designed to improve and expand facilities related to providing electric service, which include, but are not limited to, expenditures for environmental improvements at our coal-fired power plants, new transmission lines and other improvements to our power plants, transmission and distribution lines, and equipment. We expect to meet these cash needs with internally generated cash, borrowings under Westar Energy's revolving credit facilities and through the issuance of securities in the capital markets.

We have incurred and expect to continue to incur significant costs to comply with existing and future environmental laws and regulations, which are subject to changing interpretations and amendments. Changes to environmental regulations could result in significantly more stringent laws and regulations or interpretations thereof that could affect our company and industry in particular. These laws, regulations and interpretations could result in more stringent terms in our existing operating permits or a failure to obtain new permits could cause a material increase in our capital or operational costs and could otherwise have a material effect on our operations.

On January 25, 2010, we announced a settlement with the DOJ of a pending lawsuit over allegations regarding environmental air regulations. The settlement was filed with the court, seeking its approval, and on March 26, 2010, the court entered an order approving the settlement. The settlement requires that we install an SCR on one of the three JEC coal units by the end of 2014. We estimate the cost of this to be approximately $240.0 million. This amount could change materially depending on final engineering and design. Depending on the NOx emission reductions attained by the single SCR and attainable through the installation of other controls on the other two JEC coal units, we may have to install an SCR on another JEC unit by the end of 2016, if needed to meet NOx reduction targets. Recovery of costs to install these systems is subject to the approval of our regulators. We believe these costs are appropriate for inclusion in the prices we are allowed to charge our customers. We will also invest $5.0 million over six years in environmental mitigation projects that we will own. In 2009, we recorded as part of the settlement $1.0 million for environmental mitigation projects that will be owned by a qualifying third party and a $3.0 million civil penalty.

Capital expenditures for 2010 and anticipated capital expenditures, including costs of removal, for 2011 through 2013 are shown in the following table.

	Actual 2010	2011	2012	2013
	(In Thousands)			
Generation:				
Replacements and other	$ 83,409	$ 130,400	$ 146,400	$ 150,600
Environmental	111,671	244,100	371,100	349,400
Nuclear fuel	35,267	25,100	30,100	41,700
Transmission[(a)]	197,316	192,700	161,300	164,100
Distribution:				
Replacements, new customers and other	78,658	95,900	102,200	106,400
Smart grid[(b)]	10,295	13,600	—	—
Other	23,460	19,800	15,000	11,000
Total capital expenditures	$ 540,076	$ 721,600	$ 826,100	$ 823,200

[(a)] *In 2011, 2012 and 2013, we plan to incur additional expenditures related to our Prairie Wind Transmission joint venture of $2.7 million, $22.5 million and $13.8 million, respectively.*

[(b)] *Net of DOE matching grant.*

We prepare these estimates for planning purposes and revise them from time to time. Actual expenditures will differ, perhaps materially, from our estimates due to changing environmental requirements, changing costs, delays in engineering, construction or permitting, changes in the availability and cost of capital, and other factors discussed in "Item 1A. Risk Factors." We and our generating plant co-owners periodically evaluate these estimates and this may result in frequent and possibly material changes in actual costs. In addition, these amounts do not include any estimates for potentially new environmental requirements.

Over the next several years, we will also need significant amounts of cash to meet our long-term debt obligations. The principal amounts of our long-term debt maturities as of December 31, 2010, are as follows.

Year	Long-term Debt	Long-term Debt of VIEs
	(In Thousands)	
2011	$ 61	$ 30,155
2012	—	28,118
2013	—	25,941
2014	250,000	27,479
Thereafter	2,245,313	194,203
Total maturities	$2,495,374	$ 305,896

Pension Obligation

In accordance with a September 2009 KCC order, we expect to fund our pension plan each year at least to a level equal to our current year pension expense. We must also meet minimum funding requirements under the Employee Retirement Income Security Act, as amended by the Pension Protection Act. We may contribute additional amounts from time to time as deemed appropriate.

We contributed to our pension trust $22.4 million in 2010 and $37.3 million in 2009. We expect to contribute approximately $49.3 million in 2011. In 2010 and 2009, we also funded $6.0 million and $7.3 million, respectively, of Wolf Creek's pension plan contributions. In 2011, we expect to fund $11.0 million of Wolf Creek's pension plan contributions. See Notes 11 and 12 of the Notes to Consolidated Financial Statements, "Employee Benefit Plans" and "Wolf Creek Employee Benefit Plans," for additional discussion of Westar Energy and Wolf Creek benefit plans, respectively.

OFF-BALANCE SHEET ARRANGEMENTS

As discussed under "— Common Stock Issuance" above and in Note 16 of the Notes to Consolidated Financial Statements, "Common and Preferred Stock," Westar Energy entered into two separate forward sale agreements with banks in 2010. The forward sale agreements are off-balance sheet arrangements. We also have off-balance sheet arrangements in the form of operating leases and letters of credit entered into in the ordinary course of business. We did not have any additional off-balance sheet arrangements as of December 31, 2010. For additional information on operating leases, see Note 18 of the Notes to Consolidated Financial Statements, "Leases." See "— Commercial Commitments" below for additional information regarding our letters of credit.

CONTRACTUAL OBLIGATIONS AND COMMERCIAL COMMITMENTS

In the course of our business activities, we enter into a variety of contracts and commercial commitments. Some of these result in direct obligations reflected on our consolidated balance sheets while others are commitments, some firm and some based on uncertainties, not reflected in our underlying consolidated financial statements. The amounts listed below include on-going needs for which contractual obligations existed as of December 31, 2010.

Contractual Cash Obligations

The following table summarizes the projected future cash payments for our contractual obligations existing as of December 31, 2010.

	Total	2011	2012-2013	2014-2015	Thereafter
			(In Thousands)		
Long-term debt[a]	$2,495,374	$ 61	$ —	$250,000	$2,245,313
Long-term debt of VIEs[a]	305,896	30,155	54,059	55,411	166,271
Interest on long-term debt[b]	2,327,742	148,430	296,860	281,860	1,600,592
Interest on long-term debt of VIEs	98,483	18,168	30,105	22,614	27,596
Adjusted long-term debt	5,227,495	196,814	381,024	609,885	4,039,772
Pension and post-retirement benefit expected contributions[c]	71,249	71,249	—	—	—
Capital leases[d]	10,571	2,110	4,121	3,183	1,157
Operating leases[e]	78,916	12,940	26,165	17,875	21,936
Other obligations of VIEs[f]	22,584	1,881	5,723	2,114	12,866
Fossil fuel[g]	1,663,199	372,496	688,223	180,583	421,897
Nuclear fuel[h]	323,252	13,366	57,130	37,668	215,088
Unconditional purchase obligations	427,724	268,496	124,064	35,164	—
Unrecognized income tax benefits including interest[i]	118	118	—	—	—
Total contractual obligations, including adjusted long-term debt	$7,825,108	$939,470	$1,286,450	$886,472	$4,712,716

[a] *See Note 9 of the Notes to Consolidated Financial Statements, "Long-Term Debt," for individual long-term debt maturities.*

[b] *We calculate interest on our variable rate debt based on the effective interest rates as of December 31, 2010.*

[c] *Our contribution amounts for future periods are not yet known. See Notes 11 and 12 of the Notes to Consolidated Financial Statements, "Employee Benefit Plans" and "Wolf Creek Employee Benefit Plans," for additional information regarding pension and post-retirement benefits.*

[d] *Includes principal and interest on capital leases.*

[e] *Includes leases for operating facilities, operating equipment, office space, office equipment, vehicles and railcars as well as other miscellaneous commitments.*

[f] *See Note 17 of the Notes to Consolidated Financial Statements, "Variable Interest Entities," for additional information on VIEs.*

[g] *Coal and natural gas commodity and transportation contracts.*

[h] *Uranium concentrates, conversion, enrichment, fabrication and spent nuclear fuel disposal.*

[i] *We have an additional $2.1 million of unrecognized income tax benefits, including interest, that are not included in this table because we cannot reasonably estimate the timing of the cash payments to taxing authorities assuming those unrecognized income tax benefits are settled at the amounts accrued as of December 31, 2010.*

Commercial Commitments

Our commercial commitments as of December 31, 2010, consist of outstanding letters of credit that expire in 2011, some of which automatically renew annually. The letters of credit are comprised of $8.6 million related to worker's compensation, $6.2 million related to new transmission projects, $2.9 million related to energy marketing and trading activities, and $4.4 million related to other operating activities, for a total outstanding balance of $22.1 million.

OTHER INFORMATION

Changes in Prices

In February 2011, we filed an application with the KCC to adjust our prices to include updated transmission costs as reflected in our transmission formula rate discussed below. If approved, we estimate that the new prices will increase our annual retail revenues by $14.6 million. We expect the KCC to issue an order on our request in March 2011.

On October 29, 2010, the KCC issued an order, effective November 2010, allowing us to recover in our prices $5.8 million of previously deferred amounts associated with various energy efficiency programs.

On October 15, 2010, we posted our updated transmission formula rate which includes projected 2011 transmission capital expenditures and operating costs. The updated rate was effective January 1, 2011, and is expected to increase our annual transmission revenues by $15.9 million.

On June 11, 2010, the KCC issued a final order approving an adjustment to our prices that we made earlier in 2010. The adjustment included updated transmission costs as reflected in our transmission formula rate discussed below. The new prices were effective March 16, 2010, and are expected to increase our annual retail revenues by $6.4 million.

On May 25, 2010, the KCC issued an order allowing us to adjust our prices to include costs associated with environmental investments made in 2009. The new prices were effective June 1, 2010, and are expected to increase our annual retail revenues by $13.8 million.

On January 27, 2010, the KCC issued an order allowing us to adjust our prices to include costs associated with investments in natural gas and wind generation facilities. The new prices were effective February 2010 and are expected to increase our annual retail revenues by $17.1 million.

Our transmission formula rate that includes projected 2010 transmission capital expenditures and operating costs became effective January 1, 2010, and was expected to increase our annual transmission revenues by $16.8 million. The transmission formula rate provides the basis for our annual request with the KCC to adjust our retail prices to include updated transmission costs as noted above.

New Financial Regulation

On July 21, 2010, the Dodd-Frank Wall Street Reform and Consumer Protection Act (Dodd-Frank Act) was signed into law. Although the Dodd-Frank Act is focused primarily on the regulation and oversight of financial institutions, it also calls for new regulation of the derivatives markets, including mandatory clearing of certain swaps, exchange trading, margin requirements and other transparency requirements, which could impact our operations and consolidated financial results. As the implementing regulations for the Dodd-Frank Act have not yet been finalized, we cannot predict what such impact might be. We will continue to evaluate the Dodd-Frank Act as more information becomes available.

Stock-Based Compensation

We use two types of restricted share units (RSUs) for our stock-based compensation awards; those with service requirements and those with performance measures. See Note 11 of the Notes to Consolidated Financial Statements, "Employee Benefit Plans," for additional information. Total unrecognized compensation cost related to RSU awards with only service requirements was $4.8 million as of December 31, 2010, and we expect to recognize these costs over a remaining weighted-average period of 1.9 years. Total unrecognized compensation cost related to RSU awards with performance measures was $4.0 million as of December 31, 2010, and we expect to recognize these costs over a remaining weighted-average period of 1.6 years. There were no modifications of awards during the years ended December 31, 2010, 2009 or 2008.

New Accounting Pronouncements

We prepare our consolidated financial statements in accordance with GAAP for the United States of America. To address current issues in accounting, the FASB issued the following new accounting pronouncement that affected our accounting and disclosure.

Consolidation Guidance for Variable Interest Entities

In June 2009, the FASB amended the consolidation guidance for VIEs. The amended guidance requires a qualitative assessment rather than a quantitative assessment in determining the primary beneficiary of a VIE and significantly changes the criteria to consider in determining the primary beneficiary. Pursuant to the amended guidance, there is no exclusion, or "grandfathering," of VIEs that were not consolidated under prior guidance. This amended guidance was effective for annual reporting periods beginning after November 15, 2009. We adopted the guidance effective January 1, 2010, and, as a result, began consolidating certain VIEs that hold assets we lease. As a result, we added a significant amount of assets and liabilities to our consolidated balance sheets as discussed under "Operating Results — Financial Condition" above. In addition, such consolidation did not impact our net income and will not impact our net income going forward since net income of the VIEs is separately identified on our consolidated statements of income as net income attributable to noncontrolling interests. See Note 17 of the Notes to Consolidated Financial Statements, "Variable Interest Entities," for additional information.

ITEM 7A. QUANTITATIVE AND QUALITATIVE DISCLOSURES ABOUT MARKET RISK

Our fuel procurement and energy marketing activities involve primary market risk exposures, including commodity price risk, credit risk and interest rate risk. Commodity price risk is the potential adverse price impact related to the purchase or sale of electricity and energy-related products. Credit risk is the potential adverse financial impact resulting from non-performance by a counterparty of its contractual obligations. Interest rate risk is the potential adverse financial impact related to changes in interest rates.

Commodity Price Risk

We engage in both financial and physical trading with the goal of managing our commodity price risk, enhancing system reliability and increasing profits. We procure and trade electricity, coal, natural gas and other energy-related products by utilizing energy commodity contracts and a variety of financial instruments, including futures contracts, options and swaps.

Within our energy trading portfolio, we may establish certain positions intended to economically hedge a portion of physical sale or purchase contracts and we may enter into certain positions attempting to take advantage of market trends and conditions. We use the term economic hedge to mean a strategy intended to manage risks of volatility in prices or rate movements on selected assets, liabilities or anticipated transactions by creating a relationship in which gains or losses on derivative instruments are expected to offset the losses or gains on the assets, liabilities or anticipated transactions exposed to such market risks. At the time we enter into these transactions, we are unable to determine the hedge value until the agreements are actually settled. Our future exposure to changes in prices will be dependent on the market prices and the extent and effectiveness of any economic hedging arrangements into which we enter. Additionally, net open positions exist, or are established, due to the origination of new transactions and our assessment of, and response to, changing market conditions. To the extent we have net open positions, we are exposed to the risk that changing market prices could have a material adverse impact on our consolidated financial results.

We use various types of fuel, including coal, natural gas, uranium, diesel and oil, to operate our plants and purchase power to meet customer demand. We are exposed to market risks from commodity price changes for electricity and other energy-related products and interest rates that could affect our consolidated financial results, including cash flows. We attempt to manage our exposure to these market risks through our regular operating and financing activities and, when we deem appropriate, we economically hedge a portion of these risks through the use of derivative financial instruments for non-trading purposes.

Factors that affect our commodity price exposure are the quantity and availability of fuel used for generation, the availability of our power plants and the quantity of electricity customers consume. Quantities of fossil fuel we use to generate electricity fluctuate from period to period based on availability, price and deliverability of a given fuel type, as well as planned and unscheduled outages at our generating plants that use fossil fuels. Our commodity price exposure is also affected by our nuclear plant refueling and maintenance schedule. Our customers' electricity usage also varies based on weather, the economy and other factors.

The wholesale power and fuel markets are volatile. This volatility impacts our costs of purchased power, fuel costs for our power plants and our participation in energy markets. We trade various types of fuel primarily to reduce exposure related to the volatility of commodity prices. A significant portion of our coal requirements is purchased under long-term contracts to hedge much of the fuel exposure for customers. If we were unable to generate an adequate supply of electricity for our customers, we would purchase power in the wholesale market to the extent it is available, subject to possible transmission constraints, and/or implement curtailment or interruption procedures as permitted in our tariffs and terms and conditions of service.

One way by which we manage and measure the commodity price risk of our trading portfolio is by using a variance/covariance value-at-risk (VaR) model. In addition to VaR, we employ additional risk control processes such as stress testing, daily loss limits, credit limits and position limits. We expect to use similar control processes in the future. The use of VaR requires assumptions, including the selection of a confidence level and a measure of volatility associated with potential losses and the estimated holding period. We express VaR as a potential dollar loss based on a 95% confidence level using a one-day holding period and a 20-day historical observation period. It is possible that actual results may differ markedly from assumptions. Accordingly, VaR may not accurately reflect our levels of exposures. The energy trading and market-based wholesale portfolio VaR amounts for 2010 and 2009 were as follows:

	2010	2009
	(In Thousands)	
High	$ 613	$ 914
Low	26	43
Average	121	280

We have considered a variety of risks and costs associated with the future contractual commitments included in our trading portfolios. These risks include valuation and marking of illiquid pricing locations and products, the financial condition of our counterparties and interest rate movement. See the credit risk and interest rate risk discussions below for additional information. Also, there can be no assurance that the employment of VaR, credit practices or other risk management tools we employ will eliminate possible losses.

Credit Risk

We are exposed to counterparty default risk with our retail, wholesale and energy marketing activities, including participation in RTOs. Such credit risk is associated with the financial condition of counterparties, product location (basis) pricing differentials, physical liquidity constraints and other risks. Declines in the creditworthiness of our counterparties could have a material adverse impact on our overall exposure to credit risk. We maintain credit policies with regard to our counterparties intended to reduce our overall credit risk. We also employ additional credit risk control mechanisms that we believe are appropriate, such as requiring counterparties to issue letters of credit or parental guarantees in our favor and entering into master netting agreements with counterparties that allow for offsetting exposures.

Certain of our derivative instruments contain collateral provisions subject to credit agency ratings of our senior unsecured debt. If our senior unsecured debt ratings were to decrease or fall below investment grade, the counterparties to the derivative instruments, pursuant to the provisions, could require collateralization on derivative instruments. The aggregate fair value of all derivative instruments with objective credit-risk-related contingent features that were in a liability position as of December 31, 2010 and 2009, was $1.6 million and $1.4 million, respectively, for which we had posted no collateral. If all credit-risk-related contingent features underlying these agreements had been triggered as of December 31, 2010 and 2009, we would have been required to provide to our counterparties $1.6 million and $0.1 million, respectively, of additional collateral after taking into consideration the offsetting impact of derivative assets and net accounts receivable.

Interest Rate Risk

We have entered into numerous fixed and variable rate debt obligations. For details, see Note 9 of the Notes to Consolidated Financial Statements, "Long-Term Debt." We manage our interest rate risk related to these debt obligations by limiting our variable interest rate exposure, utilizing various maturity dates and entering into treasury yield hedge transactions. We may also use other financial derivative instruments, such as interest rate swaps. We compute and present information about the sensitivity to changes in interest rates for variable rate debt and current maturities of fixed rate debt by assuming a 100 basis point change in the current interest rates applicable to such debt over the remaining time the debt is outstanding.

We had approximately $378.9 million of variable rate debt and current maturities of fixed rate debt as of December 31, 2010. A 100 basis point change in interest rates applicable to this debt would impact income before income taxes on an annualized basis by approximately $3.6 million. As of December 31, 2010, we had $121.9 million of variable rate bonds insured by bond insurers. Interest rates payable under these bonds are normally set through periodic auctions. However, conditions in the credit markets over the past few years caused a dramatic reduction in the demand for auction bonds, which lead to failed auctions. The contractual provisions of these securities set forth an indexing formula method by which interest will be paid in the event of an auction failure. Depending on the level of these reference indices, our interest costs may be higher or lower than what they would have been had the securities been auctioned successfully. Additionally, should insurers of those bonds experience a decrease in their credit ratings, such event would most likely increase our borrowing costs. Furthermore, a decline in interest rates generally can serve to increase our pension and other post-retirement benefit obligations and negatively affect investment returns.

As of December 31, 2010, we had recorded a $7.7 million gain on treasury yield hedge transactions with a total notional amount of $100.0 million. These transactions are measured at fair value by estimating the net present value of a series of payments using models with inputs such as the spread between the 30-year U.S. Treasury bill yield and the contracted, fixed yield. As of December 31, 2010, a hypothetical 100 basis point decrease in the 30-year U.S. Treasury bill yield would decrease the fair value of these transactions by approximately $16.6 million, with a corresponding increase to regulatory assets net of regulatory liabilities. The impact of a change in market interest rates on these transactions at a point in time is not necessarily representative of the results that will be realized when such transactions are settled. Net gains or losses, to the extent realized, will be amortized to interest expense over the life of the respective debt issuance.

Security Price Risk

We maintain trust funds, as required by the NRC and Kansas statue, to fund certain costs of nuclear plant decommissioning. As of December 31, 2010, investments in the NDT fund were allocated 65% to equity securities, 33% to debt securities, 2% to real estate securities and less than 1% to cash and cash equivalents. The fair value of these funds was $127.0 million as of December 31, 2010, and $112.3 million as of December 31, 2009. Changes in interest rates and/or other market changes resulting in a 10% decrease in the value of the equity, debt and real estate securities would have resulted in a $12.7 million decrease in the value of the NDT fund as of December 31, 2010.

We also maintain a trust to fund non-qualified retirement benefits. As of December 31, 2010, these funds were comprised of 67% equity securities and 33% debt securities. The fair value of these funds was $39.4 million as of December 31, 2010, and $34.6 million as of December 31, 2009. Changes in interest rates and/or other market changes resulting in a 10% decrease in the value of the equity and debt securities would have resulted in a $3.9 million decrease in the value of the trust as of December 31, 2010.

By maintaining diversified portfolios of securities, we seek to maximize the returns to fund the aforementioned obligations within acceptable risk tolerances, including interest rate risk. However, debt and equity securities in the portfolios are exposed to price fluctuations in the capital markets. If the value of the securities diminishes, the cost of funding the obligations rises. We actively monitor the portfolios by benchmarking the performance of the investments against relevant indices and by maintaining and periodically reviewing the asset allocations in relation to established policy targets. Our exposure to security price risk related to the NDT fund is, in part, mitigated because we are currently allowed to recover decommissioning costs in the prices we charge our customers.

ITEM 8. FINANCIAL STATEMENTS AND SUPPLEMENTARY DATA

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SCHEDULES OMITTED

The following schedules are omitted because of the absence of the conditions under which they are required or the information is included in our consolidated financial statements and schedules presented:

I, III, IV, and V.

MANAGEMENT'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING

We are responsible for establishing and maintaining adequate internal control over financial reporting. Internal control over financial reporting is defined in Rules 13a-15(f) promulgated under the Securities Exchange Act of 1934 as a process designed by, or under the supervision of, the company's principal executive and principal financial officers and effected by the company's board of directors, management and other personnel, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles (GAAP) and includes those policies and procedures that:

- Pertain to the maintenance of records that in reasonable detail accurately and fairly reflect the transactions and dispositions of the assets of the company;
- Provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with GAAP, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and
- Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use or disposition of the company's assets that could have a material effect on the financial statements.

Because of its inherent limitations, internal control over financial reporting may not prevent or detect misstatements. Projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

We assessed the effectiveness of our internal control over financial reporting as of December 31, 2010. In making this assessment, we used the criteria set forth by the Committee of Sponsoring Organizations of the Treadway Commission in Internal Control-Integrated Framework. Based on the assessment, we concluded that, as of December 31, 2010, our internal control over financial reporting is effective based on those criteria. Our independent registered public accounting firm has issued an audit report on the company's internal control over financial reporting.

REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To the Board of Directors and
Stockholders of Westar Energy, Inc.
Topeka, Kansas

We have audited the internal control over financial reporting of Westar Energy, Inc. and subsidiaries (the "Company") as of December 31, 2010, based on criteria established in *Internal Control-Integrated Framework* issued by the Committee of Sponsoring Organizations of the Treadway Commission. The Company's management is responsible for maintaining effective internal control over financial reporting and for its assessment of the effectiveness of internal control over financial reporting, included in the accompanying management's report on internal control over financial reporting. Our responsibility is to express an opinion on the Company's internal control over financial reporting based on our audit.

We conducted our audit in accordance with the standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether effective internal control over financial reporting was maintained in all material respects. Our audit included obtaining an understanding of internal control over financial reporting, assessing the risk that a material weakness exists, testing and evaluating the design and operating effectiveness of internal control based on the assessed risk, and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion.

A company's internal control over financial reporting is a process designed by, or under the supervision of, the company's principal executive and principal financial officers, or persons performing similar functions, and effected by the company's board of directors, management, and other personnel to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Because of the inherent limitations of internal control over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may not be prevented or detected on a timely basis. Also, projections of any evaluation of the effectiveness of the internal control over financial reporting to future periods are subject to the risk that the controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

In our opinion, the Company maintained, in all material respects, effective internal control over financial reporting as of December 31, 2010, based on the criteria established in *Internal Control-Integrated Framework* issued by the Committee of Sponsoring Organizations of the Treadway Commission.

We have also audited, in accordance with the standards of the Public Company Accounting Oversight Board (United States), the consolidated financial statements and financial statement schedule as of and for the year ended December 31, 2010 of the Company and our report dated February 24, 2011 expressed an unqualified opinion on those financial statements and financial statement schedule and included an explanatory paragraph related to the adoption of a new accounting standard in 2010.

/s/ Deloitte & Touche LLP

Kansas City, Missouri
February 24, 2011

REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To the Board of Directors and
Stockholders of Westar Energy, Inc.
Topeka, Kansas

We have audited the accompanying consolidated balance sheets of Westar Energy Inc. and subsidiaries (the "Company") as of December 31, 2010 and 2009, and the related consolidated statements of income, stockholders' equity, and cash flows for each of the three years in the period ended December 31, 2010. Our audits also included the financial statement schedule listed in the Index at Item 15. These financial statements and financial statement schedule are the responsibility of the Company's management. Our responsibility is to express an opinion on the financial statements and financial statement schedule based on our audits.

We conducted our audits in accordance with the standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, such consolidated financial statements present fairly, in all material respects, the financial position of Westar Energy, Inc. and subsidiaries as of December 31, 2010 and 2009, and the results of their operations and their cash flows for each of the three years in the period ended December 31, 2010, in conformity with accounting principles generally accepted in the United States of America. Also, in our opinion, such financial statement schedule, when considered in relation to the basic consolidated financial statements taken as a whole, presents fairly, in all material respects, the information set forth therein.

As discussed in Note 17 to the consolidated financial statements, the Company adopted a new accounting standard with respect to the consolidation of variable interest entities effective January 1, 2010.

We have also audited, in accordance with the standards of the Public Company Accounting Oversight Board (United States), the Company's internal control over financial reporting as of December 31, 2010, based on the criteria established in *Internal Control-Integrated Framework* issued by the Committee of Sponsoring Organizations of the Treadway Commission and our report dated February 24, 2011 expressed an unqualified opinion on the Company's internal control over financial reporting.

/s/ Deloitte & Touche LLP

Kansas City, Missouri
February 24, 2011

WESTAR ENERGY, INC. CONSOLIDATED BALANCE SHEETS

As of December 31,	2010	2009
(Dollars in Thousands; Except Par Values)		
ASSETS		
CURRENT ASSETS:		
Cash and cash equivalents	$ 928	$ 3,860
Accounts receivable, net of allowance for doubtful accounts of $5,729 and $5,231, respectively	227,700	216,186
Inventories and supplies, net	206,867	193,831
Energy marketing contracts	13,005	33,159
Taxes receivable	16,679	45,200
Deferred tax assets	30,248	7,927
Prepaid expenses	12,413	11,830
Regulatory assets	73,480	97,220
Other	20,289	20,269
Total Current Assets	601,609	629,482
PROPERTY, PLANT AND EQUIPMENT, NET	5,964,439	5,771,740
PROPERTY, PLANT AND EQUIPMENT OF VARIABLE INTEREST ENTITIES, NET (See Note 17)	345,037	—
OTHER ASSETS:		
Regulatory assets	787,585	758,538
Nuclear decommissioning trust	126,990	112,268
Energy marketing contracts	9,472	10,653
Other	244,506	242,802
Total Other Assets	1,168,553	1,124,261
TOTAL ASSETS	$ 8,079,638	$ 7,525,483
LIABILITIES AND EQUITY		
CURRENT LIABILITIES:		
Current maturities of long-term debt	$ 61	$ 1,345
Current maturities of long-term debt of variable interest entities (See Note 17)	30,155	—
Short-term debt	226,700	242,760
Accounts payable	187,954	112,211
Accrued taxes	45,534	46,931
Energy marketing contracts	9,670	39,161
Accrued interest	77,771	76,955
Regulatory liabilities	28,284	39,745
Other	176,717	123,370
Total Current Liabilities	782,846	682,478
LONG-TERM LIABILITIES:		
Long-term debt, net	2,490,871	2,490,734
Long-term debt of variable interest entities, net (See Note 17)	278,162	—
Obligation under capital leases	7,514	109,300
Deferred income taxes	1,102,625	964,461
Unamortized investment tax credits	101,345	127,777
Regulatory liabilities	135,754	100,963
Deferred regulatory gain from sale-leaseback	97,541	108,532
Accrued employee benefits	483,769	433,561
Asset retirement obligations	125,999	119,519
Energy marketing contracts	10	210
Other	59,364	117,720
Total Long-Term Liabilities	4,882,954	4,572,777
COMMITMENTS AND CONTINGENCIES (SEE NOTES 13 AND 15)		
TEMPORARY EQUITY (See Note 11)	3,465	3,443
EQUITY:		
Westar Energy Shareholders' Equity:		
Cumulative preferred stock, par value $100 per share; authorized 600,000 shares; issued and outstanding 214,363 shares	21,436	21,436
Common stock, par value $5 per share; authorized 150,000,000 shares; issued and outstanding 112,128,068 shares and 109,072,000 shares, respectively	560,640	545,360
Paid-in capital	1,398,580	1,339,790
Retained earnings	423,647	360,199
Total Westar Energy Shareholders' Equity	2,404,303	2,266,785
Noncontrolling Interests	6,070	—
Total Equity	2,410,373	2,266,785
TOTAL LIABILITIES AND EQUITY	$ 8,079,638	$ 7,525,483

The accompanying notes are an integral part of these consolidated financial statements.

WESTAR ENERGY, INC. CONSOLIDATED STATEMENTS OF INCOME

Year Ended December 31,	**2010**	2009	2008
(Dollars in Thousands, Except Per Share Amounts)			
REVENUES	**$ 2,056,171**	$ 1,858,231	$ 1,838,996
OPERATING EXPENSES:			
Fuel and purchased power	**583,361**	534,864	694,348
Operating and maintenance	**520,409**	516,930	471,838
Depreciation and amortization	**271,937**	251,534	203,738
Selling, general and administrative	**207,607**	199,961	184,427
Total Operating Expenses	**1,583,314**	1,503,289	1,554,351
INCOME FROM OPERATIONS	**472,857**	354,942	284,645
OTHER INCOME (EXPENSE):			
Investment earnings (losses)	**7,026**	12,658	(10,453)
Other income	**5,369**	7,128	29,658
Other expense	**(16,655)**	(17,188)	(15,324)
Total Other (Expense) Income	**(4,260)**	2,598	3,881
Interest expense	**174,941**	157,360	106,450
INCOME FROM CONTINUING OPERATIONS BEFORE INCOME TAXES	**293,656**	200,180	182,076
Income tax expense	**85,032**	58,850	3,936
INCOME FROM CONTINUING OPERATIONS	**208,624**	141,330	178,140
Results of discontinued operations, net of tax	**—**	33,745	—
NET INCOME	**208,624**	175,075	178,140
Less: Net income attributable to noncontrolling interests	**4,728**	—	—
NET INCOME ATTRIBUTABLE TO WESTAR ENERGY	**203,896**	175,075	178,140
Preferred dividends	**970**	970	970
NET INCOME ATTRIBUTABLE TO COMMON STOCK	**$ 202,926**	$ 174,105	$ 177,170
BASIC AND DILUTED EARNINGS PER AVERAGE COMMON SHARE OUTSTANDING ATTRIBUTABLE TO WESTAR ENERGY (SEE NOTE 2):			
Basic earnings available from continuing operations	**$ 1.81**	$ 1.28	$ 1.69
Discontinued operations, net of tax	**—**	0.30	—
Basic earnings per common share	**$ 1.81**	$ 1.58	$ 1.69
Diluted earnings available from continuing operations	**$ 1.80**	$ 1.28	$ 1.69
Discontinued operations, net of tax	**—**	0.30	—
Diluted earnings per common share	**$ 1.80**	$ 1.58	$ 1.69
Average equivalent common shares outstanding	**111,629,292**	109,647,689	103,958,414
DIVIDENDS DECLARED PER COMMON SHARE	**$ 1.24**	$ 1.20	$ 1.16
AMOUNTS ATTRIBUTABLE TO WESTAR ENERGY:			
Income from continuing operations	**$ 203,896**	$ 141,330	$ 178,140
Results of discontinued operations, net of tax	**—**	33,745	—
Net income	**$ 203,896**	$ 175,075	$ 178,140

The accompanying notes are an integral part of these consolidated financial statements.

WESTAR ENERGY, INC. CONSOLIDATED STATEMENTS OF CASH FLOWS

Year Ended December 31,	2010	2009	2008
(Dollars in Thousands)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES:			
Net income	**$ 208,624**	$ 175,075	$ 178,140
Discontinued operations, net of tax	**—**	(33,745)	—
Adjustments to reconcile net income to net cash provided by operating activities:			
Depreciation and amortization	**271,937**	251,534	203,738
Amortization of nuclear fuel	**25,089**	16,161	14,463
Amortization of deferred regulatory gain from sale-leaseback	**(5,495)**	(5,495)	(5,495)
Amortization of corporate-owned life insurance	**20,650**	22,116	18,920
Non-cash compensation	**11,373**	5,133	4,696
Net changes in energy marketing assets and liabilities	**(1,284)**	8,972	(7,018)
Accrued liability to certain former officers	**2,675**	2,296	(1,449)
Gain on sale of utility plant and property	**—**	—	(1,053)
Net deferred income taxes and credits	**120,169**	46,447	35,261
Stock-based compensation excess tax benefits	**(641)**	(448)	(561)
Allowance for equity funds used during construction	**(3,104)**	(5,031)	(18,284)
Changes in working capital items:			
Accounts receivable	**(11,434)**	(17,159)	(3,331)
Inventories and supplies	**(12,266)**	10,466	(11,764)
Prepaid expenses and other	**8,475**	(10,635)	(52,615)
Accounts payable	**30,330**	(15,115)	(73,971)
Accrued taxes	**27,565**	30,493	27,938
Other current liabilities	**(80,660)**	13,572	(5,732)
Changes in other assets	**(42,544)**	73,784	29,389
Changes in other liabilities	**38,243**	(89,516)	(56,382)
Cash Flows from Operating Activities	**607,702**	478,905	274,890
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES:			
Additions to property, plant and equipment	**(540,076)**	(555,637)	(918,958)
Investment in corporate-owned life insurance	**(19,162)**	(17,724)	(18,720)
Purchase of securities within trust funds	**(192,350)**	(64,016)	(210,599)
Sale of securities within trust funds	**191,603**	61,096	221,613
Proceeds from investment in corporate-owned life insurance	**2,204**	1,748	27,320
Proceeds from sale of plant and property	**—**	—	4,295
Proceeds from federal grant	**3,180**	—	—
Investment in affiliated company	**(280)**	(818)	—
Other investing activities	**(1,164)**	2,920	(11,388)
Cash Flows used in Investing Activities	**(556,045)**	(572,431)	(906,437)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES:			
Short-term debt, net	**(16,060)**	67,860	(5,100)
Proceeds from long-term debt	**—**	347,507	544,715
Retirements of long-term debt	**(1,695)**	(196,821)	(101,311)
Retirements of long-term debt of variable interest entities	**(28,610)**	—	—
Repayment of capital leases	**(2,981)**	(10,190)	(9,820)
Borrowings against cash surrender value of corporate-owned life insurance	**74,134**	10,299	64,255
Repayment of borrowings against cash surrender value of corporate-owned life insurance	**(3,430)**	(3,531)	(28,634)
Stock-based compensation excess tax benefits	**641**	448	561
Issuance of common stock, net	**54,651**	4,587	293,621
Distributions to shareholders of noncontrolling interests	**(2,093)**	—	—
Cash dividends paid	**(129,146)**	(122,937)	(109,579)
Cash Flows (used in) from Financing Activities	**(54,589)**	97,222	648,708
CASH FLOWS USED IN INVESTING ACTIVITIES OF DISCONTINUED OPERATIONS:			
Payment of settlement to former subsidiary	**—**	(22,750)	—
Cash flows used in investing activities of discontinued operations	**—**	(22,750)	—
NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS	**(2,932)**	(19,054)	17,161
CASH AND CASH EQUIVALENTS:			
Beginning of period	**3,860**	22,914	5,753
End of period	**$ 928**	$ 3,860	$ 22,914

The accompanying notes are an integral part of these consolidated financial statements.

WESTAR ENERGY, INC. CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY

	Westar Energy Shareholders						
	Cumulative preferred stock	Common stock	Paid-in capital	Retained earnings	Accumulated other comprehensive income (loss)	Noncontrolling interests	Total Equity
	(Dollars in Thousands)						
Balance at December 31, 2007	$ 21,436	$477,316	$1,085,099	$264,477	$ 152	$ —	$1,848,480
Net income	—	—	—	178,140	—	—	178,140
Issuance of common stock, net	—	64,240	239,316	—	—	—	303,556
Preferred dividends	—	—	—	(970)	—	—	(970)
Dividends on common stock	—	—	—	(123,107)	—	—	(123,107)
Reclass to temporary equity	—	—	1,802	—	—	—	1,802
Amortization of restricted stock	—	—	3,941	—	—	—	3,941
Stock compensation and tax benefit	—	—	(3,767)	—	—	—	(3,767)
Adjustment to retained earnings — Pension and other post-retirement benefit plans	—	—	—	(495)	—	—	(495)
Adjustment to retained earnings — Fair value option	—	—	—	152	(152)	—	—
Balance at December 31, 2008	21,436	541,556	1,326,391	318,197	—	—	2,207,580
Net income	—	—	—	175,075	—	—	175,075
Issuance of common stock, net	—	3,804	10,569	—	—	—	14,373
Preferred dividends	—	—	—	(970)	—	—	(970)
Dividends on common stock	—	—	—	(132,103)	—	—	(132,103)
Reclass to temporary equity	—	—	(20)	—	—	—	(20)
Amortization of restricted stock	—	—	4,524	—	—	—	4,524
Stock compensation and tax benefit	—	—	(1,674)	—	—	—	(1,674)
Balance at December 31, 2009	21,436	545,360	1,339,790	360,199	—	—	2,266,785
Net income	—	—	—	203,896	—	4,728	208,624
Issuance of common stock, net	—	15,280	50,759	—	—	—	66,039
Preferred dividends	—	—	—	(970)	—	—	(970)
Dividends on common stock	—	—	—	(139,478)	—	—	(139,478)
Reclass to temporary equity	—	—	(22)	—	—	—	(22)
Amortization of restricted stock	—	—	10,710	—	—	—	10,710
Stock compensation and tax benefit	—	—	(2,657)	—	—	—	(2,657)
Consolidation of noncontrolling interests	—	—	—	—	—	3,435	3,435
Distributions to shareholders of noncontrolling interests	—	—	—	—	—	(2,093)	(2,093)
Balance at December 31, 2010	**$ 21,436**	**$ 560,640**	**$1,398,580**	**$ 423,647**	**$ —**	**$ 6,070**	**$2,410,373**

The accompanying notes are an integral part of these consolidated financial statements.

WESTAR ENERGY, INC.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

1. DESCRIPTION OF BUSINESS

We are the largest electric utility in Kansas. Unless the context otherwise indicates, all references in this Annual Report on Form 10-K to "the company," "we," "us," "our" and similar words are to Westar Energy, Inc. and its consolidated subsidiaries. The term "Westar Energy" refers to Westar Energy, Inc., a Kansas corporation incorporated in 1924, alone and not together with its consolidated subsidiaries.

We provide electric generation, transmission and distribution services to approximately 687,000 customers in Kansas. Westar Energy provides these services in central and northeastern Kansas, including the cities of Topeka, Lawrence, Manhattan, Salina and Hutchinson. Kansas Gas and Electric Company (KGE), Westar Energy's wholly-owned subsidiary, provides these services in south-central and southeastern Kansas, including the city of Wichita. Both Westar Energy and KGE conduct business using the name Westar Energy. Our corporate headquarters is located at 818 South Kansas Avenue, Topeka, Kansas 66612.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Principles of Consolidation

We prepare our consolidated financial statements in accordance with GAAP for the United States of America. Our consolidated financial statements include all operating divisions, majority owned subsidiaries and variable interest entities (VIEs) of which we maintain a controlling interest or are the primary beneficiary reported as a single operating segment. Undivided interests in jointly-owned generation facilities are included on a proportionate basis. Intercompany accounts and transactions have been eliminated in consolidation.

Use of Management's Estimates

When we prepare our consolidated financial statements, we are required to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses, and related disclosure of contingent assets and liabilities at the date of our consolidated financial statements and the reported amounts of revenues and expenses during the reporting period. We evaluate our estimates on an on-going basis, including those related to bad debts, inventories, valuation of commodity contracts, depreciation, unbilled revenue, valuation of investments, valuation of our energy marketing portfolio, forecasted fuel costs included in our retail energy cost adjustment (RECA) billed to customers, income taxes, pension and other post-retirement benefits, our asset retirement obligations (AROs) including the decommissioning of Wolf Creek Generating Station (Wolf Creek), environmental issues, VIEs, contingencies and litigation. Actual results may differ from those estimates under different assumptions or conditions.

Regulatory Accounting

We apply accounting standards that recognize the economic effects of rate regulation. Accordingly, we have recorded regulatory assets and liabilities when required by a regulatory order or based on regulatory precedent. See Note 3, "Rate Matters and Regulation," for additional information regarding our regulatory assets and liabilities.

Cash and Cash Equivalents

We consider investments that are highly liquid and have maturities of three months or less when purchased to be cash equivalents.

Inventories and Supplies

We state inventories and supplies at average cost.

Property, Plant and Equipment

We record the value of property, plant and equipment, and property, plant and equipment of VIEs at cost. For plant, cost includes contracted services, direct labor and materials, indirect charges for engineering and supervision and an allowance for funds used during construction (AFUDC). AFUDC represents the allowed cost of capital used to finance utility construction activity. We compute AFUDC by applying a composite rate to qualified construction work in progress. We credit to other income (for equity funds) and interest expense (for borrowed funds) the amount of AFUDC capitalized as construction cost on the accompanying consolidated statements of income as follows:

Year Ended December 31,	2010	2009	2008
	(Dollars In Thousands)		
Borrowed funds	$ 4,295	$ 4,857	$20,536
Equity funds	3,104	5,031	18,284
Total	$ 7,399	$ 9,888	$38,820
Average AFUDC Rates	2.6%	4.2%	6.4%

We charge maintenance costs and replacement of minor items of property to expense as incurred, except for maintenance costs incurred for our planned refueling and maintenance outages at Wolf Creek. As authorized by regulators, we defer and amortize to expense ratably over an 18-month operating cycle the incremental maintenance costs incurred for such outages. Normally, when a unit of depreciable property is retired, we charge to accumulated depreciation the original cost less salvage value.

Depreciation

We depreciate utility plant using a straight-line method. These rates are based on an average annual composite basis using group rates that approximated 2.9% in 2010, 3.0% in 2009 and 2.6% in 2008.

Depreciable lives of property, plant and equipment are as follows.

	Years
Fossil fuel generating facilities	7 to 69
Nuclear fuel generating facility	40 to 60
Wind generating facilities	19 to 20
Transmission facilities	15 to 65
Distribution facilities	21 to 70
Other	5 to 35

Nuclear Fuel

We record as property, plant and equipment our share of the cost of nuclear fuel used in the process of refinement, conversion, enrichment and fabrication. We reflect this at original cost and amortize such amounts to fuel expense based on the quantity of heat consumed during the generation of electricity, as measured in millions of British thermal units (MMBtu). The accumulated amortization of nuclear fuel in the reactor was $48.0 million as of December 31, 2010, and $22.9 million as of December 31, 2009. Cost of nuclear fuel charged to fuel and purchased power expense was $29.2 million in 2010, $20.1 million in 2009 and $18.3 million in 2008.

Cash Surrender Value of Life Insurance

We recorded on our consolidated balance sheets in other long-term assets the following amounts related to corporate-owned life insurance policies.

As of December 31,	2010	2009
	(In Thousands)	
Cash surrender value of policies	$ 1,280,615	$1,209,304
Borrowings against policies	(1,144,248)	(1,073,544)
Corporate-owned life insurance, net	$ 136,367	$ 135,760

We record as income increases in cash surrender value and death benefits. We offset against policy income the interest expense that we incur on policy loans. Income from death benefits is highly variable from period to period.

Revenue Recognition

Electricity Sales

We record revenue at the time we deliver electricity to customers. We determine the amounts delivered to individual customers through systematic monthly readings of customer meters. At the end of each month, we estimate how much electricity we have delivered since the prior meter reading and record the corresponding unbilled revenue.

Our unbilled revenue estimate is affected by factors including fluctuations in energy demand, weather, line losses and changes in the composition of customer classes. We had estimated unbilled revenue of $53.8 million as of December 31, 2010, and $56.6 million as of December 31, 2009.

Energy Marketing Contracts

We account for energy marketing derivative contracts under the fair value method of accounting. Under this method, we recognize changes in the portfolio value as gains or losses in the period of change. With the exception of certain fuel supply and electricity contracts, which we record as regulatory assets or regulatory liabilities, we include the net change in fair value in revenues on our consolidated statements of income. We record the unrealized gains and losses as energy marketing long-term or short-term assets and liabilities on our consolidated balance sheets as appropriate. We use quoted market prices to value our energy marketing derivative contracts when such data are available. When market prices are not readily available or determinable, we use alternative approaches, such as model pricing. The prices we use to value these transactions reflect our best estimate of the fair value of these contracts. Results actually achieved from these activities could vary materially from intended results and could affect our consolidated financial results.

Normal Purchases and Normal Sales Exception

Determining whether a contract qualifies for the normal purchases and normal sales exception requires that we exercise judgment on whether the contract will physically deliver and requires that we ensure compliance with all of the associated qualification and documentation requirements. Revenues and expenses on contracts that qualify as normal purchases and normal sales are recognized when the underlying physical transaction is completed. Contracts which qualify for the normal purchases and normal sales exception are those for which physical delivery is probable, quantities are expected to be used or sold in the normal course of business over a reasonable period of time and price is not tied to an unrelated underlying derivative.

Allowance for Doubtful Accounts

We determine our allowance for doubtful accounts based on the age of our receivables. We charge receivables off when they are deemed uncollectible, which is based on a number of factors including specific facts surrounding an account and management's judgment.

Income Taxes

We use the asset and liability method of accounting for income taxes. Under this method, we recognize deferred tax assets and liabilities for the future tax consequences attributable to temporary differences between the financial statement carrying amounts and the tax basis of existing assets and liabilities. We recognize the future tax benefits to the extent that realization of such benefits is more likely than not. We amortize deferred investment tax credits over the lives of the related properties as required by tax laws and regulatory practices. We recognize production tax credits in the year that electricity is generated to the extent that realization of such benefits is more likely than not.

We record deferred tax assets to carry forward into future periods capital losses, operating losses and tax credits. However, when we believe based on available evidence that we do not, or will not, have sufficient future capital gains or taxable income in the appropriate taxing jurisdiction to realize the entire benefit during the applicable carryforward period, we record a valuation allowance against the deferred tax asset.

The application of income tax law is complex. Laws and regulations in this area are voluminous and often ambiguous. Accordingly, we must make judgments regarding income tax exposure. Interpretations of and guidance surrounding income tax laws and regulations change over time. As a result, changes in our judgments can materially affect amounts we recognize in our consolidated financial statements. See Note 10, "Taxes," for additional detail on our accounting for income taxes.

Sales Taxes

We account for the collection and remittance of sales tax on a net basis. As a result, we do not reflect them in our consolidated statements of income.

Earnings Per Share

We have participating securities related to unvested restricted share units (RSUs) with nonforfeitable rights to dividend equivalents that receive dividends as declared on an equal basis with common shares. As a result, we apply the two-class method of computing basic and diluted earnings per share (EPS).

Under the two-class method, we reduce net income attributable to common stock by the amount of dividends declared in the current period. We allocate the remaining earnings to common stock and RSUs to the extent that each security may share in earnings as if all of the earnings for the period had been distributed. We determine the total earnings allocated to each security by adding together the amount allocated for dividends and the amount allocated for a participation feature. To compute basic EPS, we divide the earnings allocated to common stock by the weighted average number of common shares outstanding. Diluted EPS includes the effect of potential issuances of common shares resulting from our forward sale agreements, RSUs that do not have nonforfeitable rights to dividend equivalents and stock options. We compute the dilutive effect of potential issuances of common shares using the treasury stock method.

The following table reconciles our basic and diluted EPS from income from continuing operations.

Year Ended December 31,	2010	2009	2008
	(Dollars In Thousands, Except Per Share Amounts)		
Income from continuing operations	$ 208,624	$ 141,330	$ 178,140
Less: Income attributable to noncontrolling interests	4,728	—	—
Income from continuing operations attributable to Westar Energy	203,896	141,330	178,140
Less: Preferred dividends	970	970	970
Income from continuing operations allocated to RSUs	1,259	541	1,346
Income from continuing operations attributable to common stock	$ 201,667	$ 139,819	$ 175,824
Weighted average equivalent common shares outstanding — basic	111,629,292	109,647,689	103,958,414
Effect of dilutive securities:			
Restricted share units	140,077	—	—
Forward sale agreements	245,496	—	—
Employee stock options	59	481	728
Weighted average equivalent common shares outstanding — diluted[(a)]	112,014,924	109,648,170	103,959,142
Earnings from continuing operations per common share, basic	$ 1.81	$ 1.28	$ 1.69
Earnings from continuing operations per common share, diluted	$ 1.80	$ 1.28	$ 1.69

[(a)] *We did not have any antidilutive shares for the years ended December 31, 2010 and 2009. For the year ended December 31, 2008, potentially dilutive shares not included in the denominator because they are antidilutive totaled 21,300 shares.*

Supplemental Cash Flow Information

Year Ended December 31,	2010	2009	2008
	(In Thousands)		
CASH PAID FOR (RECEIVED FROM):			
Interest on financing activities, net of amount capitalized	$ 145,463	$ 144,964	$ 102,865
Interest on financing activities of VIEs[(a)]	20,191	—	—
Income taxes, net of refunds	(34,980)	(7,870)	(34,905)
NON-CASH INVESTING TRANSACTIONS:			
Property, plant and equipment additions	64,423	21,614	106,219
Property, plant and equipment additions of VIEs[(a)]	356,964	—	—
Jeffrey Energy Center (JEC) 8% leasehold interest[(a)]	(108,706)	—	—
NON-CASH FINANCING TRANSACTIONS:			
Issuance of common stock for reinvested dividends and compensation plans	18,777	12,168	11,263
Debt of VIEs[(a)]	337,951	—	—
Capital lease for JEC 8% leasehold interest[(a)]	(106,423)	—	—
Assets acquired through capital leases	910	2,818	4,583

[(a)] *These transactions result from the consolidation of the VIEs discussed in Note 17, "Variable Interest Entities."*

New Accounting Pronouncements

We prepare our consolidated financial statements in accordance with GAAP for the United States of America. To address current issues in accounting, the Financial Accounting Standards Board (FASB) issued the following new accounting pronouncement that affected our accounting and disclosure.

Consolidation Guidance for Variable Interest Entities

In June 2009, the FASB amended the consolidation guidance for VIEs. The amended guidance requires a qualitative assessment rather than a quantitative assessment in determining the primary beneficiary of a VIE and significantly changes the criteria to consider in determining the primary beneficiary. Pursuant to the amended guidance, there is no exclusion, or "grandfathering," of VIEs that were not consolidated under prior guidance. This amended guidance was effective for annual reporting periods beginning after November 15, 2009. We adopted the guidance effective January 1, 2010, and, as a result, began consolidating certain VIEs that hold assets we lease. See Note 17, "Variable Interest Entities," for additional information.

3. RATE MATTERS AND REGULATION

Regulatory Assets and Regulatory Liabilities

Regulatory assets represent incurred costs that have been deferred because they are probable of future recovery in customer prices. Regulatory liabilities represent probable future reductions in revenue or refunds to customers through the price setting process. Regulatory assets and liabilities reflected on our consolidated balance sheets are as follows.

As of December 31,	2010	2009
	(In Thousands)	
Regulatory Assets:		
Deferred employee benefit costs	$ 431,016	$ 369,877
Amounts due from customers for future income taxes, net	172,181	183,667
Depreciation	79,770	82,541
Debt reacquisition costs	73,099	79,342
Storm costs	34,741	56,288
Asset retirement obligations	21,546	20,719
Disallowed plant costs	16,354	16,462
Energy efficiency program costs	10,980	1,101
Wolf Creek outage	9,637	19,438
Ad valorem tax	5,680	1,195
Retail energy cost adjustment	—	13,298
Other regulatory assets	6,061	11,830
Total regulatory assets	$ 861,065	$ 855,758
Regulatory Liabilities:		
Removal costs	$ 70,342	$ 68,078
Nuclear decommissioning	25,467	16,658
Retail energy cost adjustment	16,402	27,488
La Cygne dismantling costs	13,268	—
Fuel supply and electricity contracts	7,800	6,001
Treasury yield hedges	7,711	—
Other post-retirement benefits costs	6,943	3,534
Ad valorem tax	4,934	5,604
Kansas tax credits	3,565	5,351
Other regulatory liabilities	7,606	7,994
Total regulatory liabilities	$ 164,038	$ 140,708

Below we summarize the nature and period of recovery for each of the regulatory assets listed in the table above.

- **Deferred employee benefit costs:** Includes $407.2 million for pension and other post-retirement benefit obligations and $23.8 million for actual pension expense in excess of the amount of such expense recognized in setting our prices. During 2011, we will amortize to expense approximately $36.3 million of the benefit obligations. At the time of a future rate case, we expect to amortize the excess pension expense as part of resetting base prices. We do not earn a return on this asset.
- **Amounts due from customers for future income taxes, net:** In accordance with various orders, we have reduced our prices to reflect the income tax benefits associated with certain income tax deductions, thereby passing on these benefits to customers at the time we receive them. We believe it is probable that the net future increases in income taxes payable will be recovered from customers when these temporary income tax benefits reverse in future periods. We have recorded a regulatory asset, net of the regulatory liability, for these amounts on which we do not earn a return. We also have recorded a regulatory liability for our obligation to customers for income taxes recovered in earlier periods when corporate income tax rates were higher than current income tax rates. This benefit will be returned to customers as these temporary differences reverse in future periods. The income tax-related regulatory assets and liabilities as well as unamortized investment tax credits are also temporary differences for which deferred income taxes have been provided. These items are measured by the expected cash flows to be received or settled in future prices.
- **Depreciation:** Represents the difference between regulatory depreciation expense and depreciation expense we record for financial reporting purposes. We earn a return on this asset and amortize the difference over the life of the related plant.
- **Debt reacquisition costs:** Includes costs incurred to reacquire and refinance debt. These costs are amortized over the term of the new debt. We do not earn a return on this asset.
- **Storm costs:** We accumulated and deferred for future recovery costs related to restoring our electric transmission and distribution systems from damages sustained during unusually damaging storms. We amortize these costs over periods ranging from three to five years and earn a return on a majority of this asset.
- **Asset retirement obligations:** Represents amounts associated with our AROs as discussed in Note 14, "Asset Retirement Obligations." We recover these amounts over the life of the related plant. We do not earn a return on this asset.
- **Disallowed plant costs:** In 1985, the Kansas Corporation Commission (KCC) disallowed certain costs associated with the original construction of Wolf Creek. In 1987, the KCC authorized KGE to recover these costs in prices over the useful life of Wolf Creek. We do not earn a return on this asset.
- **Energy efficiency program costs:** We accumulate and defer for future recovery costs related to our various energy efficiency programs. We will amortize such costs over a one-year period. We do not earn a return on this asset.
- **Wolf Creek outage:** Wolf Creek incurs a refueling and maintenance outage approximately every 18 months. The expenses associated with these refueling and maintenance outages are deferred and amortized over the period between such planned outages. We do not earn a return on this asset.
- **Ad valorem tax:** Represents actual costs incurred for property taxes in excess of amounts collected in our prices. We expect to recover these amounts in our prices over a one-year period. We do not earn a return on this asset.
- **Retail energy cost adjustment:** We are allowed to adjust our retail prices to reflect changes in the cost of fuel and purchased power needed to serve our customers. This item represents the actual cost of fuel consumed in producing electricity and the cost of purchased power in excess of the amounts we have collected from customers. We expect to recover in our prices this shortfall over a one-year period. We do not earn a return on this asset.
- **Other regulatory assets:** Includes various regulatory assets that individually are small in relation to the total regulatory asset balance. Other regulatory assets have various recovery periods, most of which range from three to five years.

Below we summarize the nature and period of amortization for each of the regulatory liabilities listed in the table above.

- **Removal costs:** Represents amounts collected, but not yet spent, to dispose of plant assets that do not represent legal retirement obligations. This liability will be discharged as removal costs are incurred.
- **Nuclear decommissioning:** We have a legal obligation to decommission Wolf Creek at the end of its useful life. This item represents the difference between the fair value of the assets held in a decommissioning trust and the fair value of our ARO. See Note 5, "Financial Investments and Trading Securities" and Note 14, "Asset Retirement Obligations," for information regarding our nuclear decommissioning trust (NDT) fund and our ARO.
- **Retail energy cost adjustment:** We are allowed to adjust our retail prices to reflect changes in the cost of fuel and purchased power needed to serve our customers. We bill customers based on our estimated costs. This item represents the amount we collected from customers that was in excess of our actual cost of fuel and purchased power. We will refund to customers this excess recovery over a one-year period.
- **La Cygne dismantling costs:** We are contractually obligated to retire a portion of the La Cygne Generating Station (La Cygne) unit 2. This item represents amounts collected but not yet spent to retire this unit and the obligation will be discharged as we dismantle the unit.
- **Fuel supply and electricity contracts:** We use fair value accounting for some of our fuel supply and electricity contracts. This represents the non-cash net gain position on fuel supply and electricity contracts that are recorded at fair value. Under the RECA, fuel supply contract market gains accrue to the benefit of our customers.

- **Treasury yield hedges:** Represents the effective portion of the gains on treasury yield hedge transactions entered into during 2010. This amount will be amortized to interest expense over the life of the related debt. See Note 4, "Financial and Derivative Instruments, Trading Securities, Energy Marketing and Risk Management — Derivative Instruments — Cash Flow Hedges," for additional information regarding our treasury yield hedge transactions.
- **Other post-retirement benefits costs:** Represents the amount of other post-retirement benefits expense recognized in setting our prices in excess of actual other post-retirement benefits expense. At the time of a future rate case, we expect to credit this excess to customers as part of resetting our base prices.
- **Ad valorem tax:** Represents amounts collected in our prices in excess of actual costs incurred for property taxes. We will refund to customers this excess recovery over a one-year period.
- **Kansas tax credits:** Represents Kansas tax credits on investments in utility plant. Amounts will be credited to customers subsequent to their realization over the remaining lives of the utility plant giving rise to the tax credits.
- **Other regulatory liabilities:** Includes various regulatory liabilities that individually are relatively small in relation to the total regulatory liability balance. Other regulatory liabilities will be credited over various periods, most of which range from one to five years.

KCC Proceedings

On October 29, 2010, the KCC issued an order, effective November 2010, allowing us to recover in our prices $5.8 million of previously deferred amounts associated with various energy efficiency programs.

On June 11, 2010, the KCC issued a final order approving an adjustment to our prices that we made earlier in 2010. The adjustment included updated transmission costs as reflected in our transmission formula rate discussed below. The new prices were effective March 16, 2010, and are expected to increase our annual retail revenues by $6.4 million.

On May 25, 2010, the KCC issued an order allowing us to adjust our prices to include costs associated with environmental investments made in 2009. The new prices were effective June 1, 2010, and are expected to increase our annual retail revenues by $13.8 million.

On January 27, 2010, the KCC issued an order allowing us to adjust our prices to include costs associated with investments in natural gas and wind generation facilities. The new prices were effective February 2010 and are expected to increase our annual retail revenues by $17.1 million.

On September 11, 2009, the KCC issued an order, effective January 1, 2009, allowing us to establish a regulatory asset or liability to track the cumulative difference between current year pension and post-retirement benefits expense and the amount of such expense recognized in setting our prices. At the time of a future rate case, we expect to amortize such regulatory asset or liability as part of resetting base rates.

On May 29, 2009, the KCC issued an order allowing us to adjust our prices to include costs associated with environmental investments made in 2008. This change went into effect on June 1, 2009, and was expected to increase our annual retail revenues by $32.5 million.

On March 6, 2009, the KCC issued an order allowing us to adjust our prices to include updated transmission costs. This change went into effect on March 13, 2009, and was expected to increase our annual retail revenues by $31.8 million.

On January 21, 2009, the KCC issued an order expected to increase our annual retail revenues by $130.0 million to reflect investments in natural gas generation facilities, wind generation facilities and other capital projects, costs to repair damage to our electrical system, which were previously deferred as a regulatory asset, higher operating costs in general and an updated capital structure. The new prices became effective on February 3, 2009.

On September 18, 2008, the KCC issued an order allowing us to adjust our prices to include updated transmission costs. This change was expected to increase our annual retail revenues by $6.1 million.

On May 29, 2008, the KCC issued an order allowing us to adjust our prices to include costs associated with environmental investments made in 2007. This change went into effect on June 1, 2008, and was expected to increase our annual retail revenues by $22.0 million.

FERC Proceedings

On October 15, 2010, we posted our updated transmission formula rate which includes projected 2011 transmission capital expenditures and operating costs. The updated rate was effective January 1, 2011, and is expected to increase our annual transmission revenues by $15.9 million.

Our transmission formula rate that includes projected 2010 transmission capital expenditures and operating costs became effective January 1, 2010, and was expected to increase our annual transmission revenues by $16.8 million. The transmission formula rate provides the basis for our annual request with the KCC to adjust our retail prices to include updated transmission costs as noted above.

On January 12, 2010, the Federal Energy Regulatory Commission (FERC) issued an order accepting our request to implement a cost-based formula rate for electricity sales to wholesale customers. The use of a cost-based formula rate allows us to annually adjust our prices to reflect changes in our cost of service. The cost-based formula rate was effective December 1, 2009.

On December 2, 2008, FERC issued an order approving a settlement of our transmission formula rate that allows us to include our anticipated transmission capital expenditures for the current year in our transmission formula rate, subject to true up. In addition to the true up, we expect to update our transmission formula rate in January of each year to reflect changes in our projected operating costs and investments.

On March 24, 2008, FERC issued an order that granted our requested incentives of an additional 100 basis points above the base allowed return on equity and a 15-year accelerated recovery for an approximately 100 mile, 345 kilovolt transmission line that will run from near Wichita, Kansas, to near Salina, Kansas. We completed construction of the line in August 2010.

4. FINANCIAL AND DERIVATIVE INSTRUMENTS, TRADING SECURITIES, ENERGY MARKETING AND RISK MANAGEMENT

Values of Financial and Derivative Instruments

GAAP establishes a hierarchal framework for disclosing the transparency of the inputs utilized in measuring assets and liabilities at fair value. Our assessment of the significance of a particular input to the fair value measurement requires judgment and may affect the classification of fair value assets and liabilities within the fair value hierarchy levels. The three levels of the hierarchy and examples are as follows:

- Level 1 — Quoted prices are available in active markets for identical assets or liabilities. The types of assets and liabilities included in level 1 are highly liquid and actively traded instruments with quoted prices, such as equities listed on public exchanges and exchange-traded futures contracts.
- Level 2 — Pricing inputs are not quoted prices in active markets, but are either directly or indirectly observable. The types of assets and liabilities included in level 2 are typically measured at net asset value, comparable to actively traded securities or contracts, such as treasury securities with pricing interpolated from recent trades of similar securities, or priced with models using highly observable inputs, such as commodity options priced using observable forward prices and volatilities.
- Level 3 — Significant inputs to pricing have little or no transparency. The types of assets and liabilities included in level 3 are those with inputs requiring significant management judgment or estimation, such as the complex and subjective models and forecasts used to determine the fair value of options, real estate investments and long-term electricity supply contracts.

We carry cash and cash equivalents, short-term borrowings and variable rate debt on our consolidated balance sheets at cost, which approximates fair value. We measure the fair value of fixed-rate debt based on quoted market prices for the same or similar issues or on the current rates offered for instruments of the same remaining maturities and redemption provisions. The recorded amount of accounts receivable and other current financial instruments approximates fair value.

During the second quarter of 2010, we changed our investment advisor for the NDT. The transition resulted in the sale of all of our then existing level 1 and level 2 investments and the purchase of other level 2 investments. Level 2 investments, whether in the NDT or our trading securities portfolio, are held in investment funds that are measured using daily net asset values as reported by the fund managers.

We maintain certain level 3 investments in private equity, high-yield bonds and real estate securities that require significant unobservable market information to measure the fair value of the investments. The fair value of private equity investments is measured by utilizing both market- and income-based models, public company comparables, at cost or at the value derived from subsequent financings. Adjustments are made when actual performance differs from expected performance; when market, economic or company-specific conditions change; and when other news or events have a material impact on the security. Level 3 debt investments are principally invested in mortgage-backed securities and collateralized loans. Fair value for these investments is determined by using subjective market- and income-based estimates such as projected cash flows and future interest rates. To measure the fair value of real estate securities we use a combination of market- and income-based models utilizing market discount rates, projected cash flows and the estimated value into perpetuity.

Energy marketing contracts can be exchange-traded or traded over-the-counter (OTC). Fair value measurements of exchange-traded contracts typically utilize quoted prices in active markets. OTC contracts are valued using market transactions and other market evidence whenever possible, including market-based inputs to models, model calibration to market clearing transactions or alternative pricing sources with reasonable levels of price transparency. Valuation models require a variety of inputs, including contractual terms, market prices, yield curves, credit curves, nonperformance risk, measures of volatility and correlations of such inputs. Certain OTC contracts trade in less liquid markets with limited pricing information and the determination of fair value for these derivatives is inherently more subjective. In these situations, estimates by management are a significant input. See "— Recurring Fair Value Measurements" and "— Derivative Instruments" below for additional information.

We measure fair value based on information available as of the measurement date. The following table provides the carrying values and measured fair values of our financial instruments as of December 31, 2010 and 2009.

	Carrying Value		Fair Value	
As of December 31,	2010	2009	2010	2009
	(In Thousands)			
Fixed-rate debt[a]	$2,373,373	$2,373,723	$2,570,648	$2,528,456
Fixed-rate debt of VIEs	308,317	—	341,328	—

[a] *This amount does not include an equipment financing loan of $0.1 million and $1.4 million in 2010 and 2009, respectively.*

Recurring Fair Value Measurements

The following table provides the amounts and the corresponding level of hierarchy for our assets and liabilities that are measured at fair value.

As of December 31, 2010	Level 1	Level 2	Level 3	Total
	(In Thousands)			
Assets:				
Energy Marketing Contracts	$ 2,432	$ 6,258	$ 13,787	$ 22,477
Nuclear Decommissioning Trust:				
Domestic equity	—	60,586	2,867	63,453
International equity	—	18,966	—	18,966
Core bonds	—	31,906	—	31,906
High-yield bonds	—	9,267	305	9,572
Real estate securities	—	—	3,049	3,049
Cash equivalents	44	—	—	44
Total Nuclear Decommissioning Trust	44	120,725	6,221	126,990
Trading Securities:				
Domestic equity	—	21,207	—	21,207
International equity	—	5,128	—	5,128
Core bonds	—	13,077	—	13,077
Total Trading Securities	—	39,412	—	39,412
Treasury Yield Hedge	—	7,711	—	7,711
Total Assets Measured at Fair Value	$ 2,476	$174,106	$ 20,008	$196,590
Liabilities:				
Energy Marketing Contracts	$ 1,888	$ 5,820	$ 1,972	$ 9,680
As of December 31, 2009				
Assets:				
Energy Marketing Contracts	$ 7,310	$ 17,071	$ 19,431	$ 43,812
Nuclear Decommissioning Trust:				
Domestic equity	34,961	5,317	2,262	42,540
International equity	1,208	24,736	—	25,944
Core bonds	16,082	5,524	—	21,606
High-yield bonds	5,579	—	5,741	11,320
Real estate securities	—	—	3,635	3,635
Commodities	5,563	—	—	5,563
Cash equivalents	1,660	—	—	1,660
Total Nuclear Decommissioning Trust	65,053	35,577	11,638	112,268
Trading Securities:				
Domestic equity	—	18,344	—	18,344
International equity	—	4,422	—	4,422
Core bonds	—	11,853	—	11,853
Total Trading Securities	—	34,619	—	34,619
Total Assets Measured at Fair Value	$ 72,363	$ 87,267	$ 31,069	$190,699
Liabilities:				
Energy Marketing Contracts	$ 8,964	$ 15,286	$ 15,121	$ 39,371

We do not offset the fair value of energy marketing contracts executed with the same counterparty. As of December 31, 2010, we had no right to reclaim cash collateral and $0.7 million for our obligation to return cash collateral. As of December 31, 2009, we had recorded $0.3 million for our right to reclaim cash collateral and $1.8 million for our obligation to return cash collateral.

The following table provides reconciliations of assets and liabilities measured at fair value using significant level 3 inputs for the years ended December 31, 2010 and 2009.

		Nuclear Decommissioning Trust			
	Energy Marketing Contracts, net	Domestic Equity	High-yield Bonds	Real Estate Securities	Net Balance
		(In Thousands)			
Balance as of December 31, 2009	$ 4,310	$ 2,262	$ 5,741	$ 3,635	$15,948
Total realized and unrealized gains (losses) included in:					
Earnings[a]	(2,585)	—	—	—	(2,585)
Regulatory assets	3,311[b]	—	—	—	3,311
Regulatory liabilities	8,148[b]	16	367	(586)	7,945
Purchases, issuances and settlements	(1,369)	589	(5,803)	—	(6,583)
Balance as of December 31, 2010	$ 11,815	$ 2,867	$ 305	$ 3,049	$18,036
Balance as of December 31, 2008	$ 44,541	$ 2,006	$ —	$ 6,028	$52,575
Total realized and unrealized gains (losses) included in:					
Earnings[a]	3,060	—	—	—	3,060
Regulatory assets	(15,382)[b]	—	—	—	(15,382)
Regulatory liabilities	(22,750)[b]	(39)	1,134	(2,393)	(24,048)
Purchases, issuances and settlements	(5,159)	295	4,607[c]	—	(257)
Balance as of December 31, 2009	$ 4,310	$ 2,262	$ 5,741	$ 3,635	$15,948

[a] *Unrealized and realized gains and losses included in earnings resulting from energy marketing activities are reported in revenues.*
[b] *Includes changes in the fair value of certain fuel supply and electricity contracts.*
[c] *We used proceeds from the sale of certain debt investments measured at fair value using level 2 inputs to purchase different debt investments that require significant unobservable inputs in order to measure their fair value.*

A portion of the gains and losses contributing to changes in net assets in the above table is unrealized. The following table summarizes the unrealized gains and losses we recorded on our consolidated financial statements during the years ended December 31, 2010 and 2009, attributed to level 3 assets and liabilities.

		Nuclear Decommissioning Trust			
Year Ended December 31, 2010	Energy Marketing Contracts, net	Domestic Equity	High-yield Bonds	Real Estate Securities	Net Balance
		(In Thousands)			
Total unrealized gains (losses) included in:					
Earnings[a]	$ (1,441)	$ —	$ —	$ —	$ (1,441)
Regulatory assets	180[b]	—	—	—	180
Regulatory liabilities	2,633[b]	23	(31)	(586)	2,039
Total	$ 1,372	$ 23	$ (31)	$ (586)	$ 778
Year Ended December 31, 2009					
Total unrealized gains (losses) included in:					
Earnings[a]	$ (474)	$ —	$ —	$ —	$ (474)
Regulatory assets	(8,545)[b]	—	—	—	(8,545)
Regulatory liabilities	(9,634)[b]	(39)	1,134	(2,497)	(11,036)
Total	$(18,653)	$ (39)	$ 1,134	$ (2,497)	$(20,055)

[a] *Unrealized gains and losses included in earnings resulting from energy marketing activities are reported in revenues.*
[b] *Includes changes in the fair value of certain fuel supply and electricity contracts.*

Some of our investments in the NDT and all of our trading securities do not have readily determinable fair values and are either with investment companies or companies that follow accounting guidance consistent with investment companies. In certain situations these investments may have redemption restrictions. The following table provides further information on these investments.

	As of December 31, 2010		As of December 31, 2009		As of December 31, 2010	
	Fair Value	Unfunded Commitments	Fair Value	Unfunded Commitments	Redemption Frequency	Length of Settlement
	(In Thousands)					
Nuclear Decommissioning Trust:						
Domestic equity	$ 2,867	$ 2,523	$ 7,579	$ 3,111	(a)	(a)
High-yield bonds	305	—	5,741	—	(b)	(b)
Real estate securities	3,049	—	3,635	—	(c)	(c)
Total	$ 6,221	$ 2,523	$ 16,955	$ 3,111		
Trading Securities:						
Domestic equity	$ 21,207	$ —	$ 18,344	$ —	Upon Notice	1 day
International equity	5,128	—	4,422	—	Upon Notice	1 day
Core bonds	13,077	—	11,853	—	Upon Notice	1 day
Total Trading Securities	39,412	—	34,619	—		
Total	$ 45,633	$ 2,523	$ 51,574	$ 3,111		

[a] *This investment is in two long-term private equity funds that do not permit early withdrawal. Our investments in these funds cannot be distributed until the underlying investments have been liquidated which may take years from the date of initial liquidation. One fund has begun to make distributions and we expect the other to begin in 2013.*

[b] *We expect to completely settle this fund in the second quarter of 2011.*

[c] *The nature of this investment requires relatively long holding periods which do not necessarily accommodate ready liquidity. In addition, adverse financial conditions affecting residential and commercial real estate markets have further limited any liquidity associated with this investment.*

Nonrecurring Fair Value Measurements

We have recognized legal obligations associated with the disposal of long-lived assets that result from the acquisition, construction, development or normal operations of such assets. In 2010 we did not incur any additional AROs. In 2009 we incurred $21.6 million of additional AROs, including $20.3 million increase in our ARO to reflect revisions to the estimated cost to decommission Wolf Creek. We initially record AROs at fair value for the estimated cost to satisfy the retirement obligation. The fair value is measured by estimating the cost to satisfy the retirement obligation then discounting that value at a risk- and inflation-adjusted rate. To determine the cost to satisfy the retirement obligation, we must estimate the cost of basic inputs such as labor, energy, materials and disposal. To determine the appropriate discount rate, we use inputs such as inflation rates, short and long-term yields for U.S. government securities and our nonperformance risk. Due to the significant unobservable inputs required in our measurement, we have determined that our fair value measurements of our AROs are level 3 in the fair value hierarchy. For additional information on our AROs, see Note 14, "Asset Retirement Obligations."

Derivative Instruments

Cash Flow Hedges

In 2010, we entered into treasury yield hedge transactions for a total notional amount of $100.0 million in order to manage our interest rate risk associated with a future anticipated issuance of fixed-rate debt, which must occur within 18 months of the initial treasury yield hedge transaction date. Such transactions are designated and qualify as cash flow hedges and are measured at fair value by estimating the net present value of a series of payments using market-based models with observable inputs, such as the spread between the 30-year U.S. Treasury bill yield and the contracted, fixed yield. As a result of regulatory accounting treatment, we report the effective portion of the gain or loss on these derivative instruments as a regulatory liability or regulatory asset and will amortize such amounts to interest expense over the life of the related debt. We record hedge ineffectiveness gains in other income and hedge ineffectiveness losses in other expense on our consolidated statements of income. As of December 31, 2010, the fair value of the treasury yield hedge transactions was $7.7 million, which we recorded in other assets on our consolidated balance sheet. We also recorded this same amount in long-term regulatory liabilities on our consolidated balance sheet to reflect the effective portion of the gains on these transactions for the year ended December 31, 2010.

Commodity Contracts

We engage in both financial and physical trading with the goal of managing our commodity price risk, enhancing system reliability and increasing profits. We trade electricity and other energy-related products using a variety of financial instruments, including futures contracts, options and swaps, and physical commodity contracts.

We classify these commodity derivative instruments as energy marketing contracts on our consolidated balance sheets. We report energy marketing contracts representing unrealized gain positions as assets; energy marketing contracts representing unrealized loss positions are reported as liabilities. With the exception of certain fuel supply and electricity contracts, which we record as regulatory assets or regulatory liabilities, we include the change in the fair value of energy marketing contracts in revenues on our consolidated statements of income.

The following table presents the fair value of commodity derivative instruments reflected on our consolidated balance sheets.

Commodity Derivatives Not Designated as Hedging Instruments as of December 31, 2010

Asset Derivatives		Liability Derivatives	
Balance Sheet Location	Fair Value	Balance Sheet Location	Fair Value
	(In Thousands)		(In Thousands)
Current assets:		Current liabilities:	
Energy marketing contracts	$ 13,005	Energy marketing contracts	$ 9,670
Other assets:		Long-term liabilities:	
Energy marketing contracts	9,472	Energy marketing contracts	10
Total	$ 22,477	Total	$ 9,680

Commodity Derivatives Not Designated as Hedging Instruments as of December 31, 2009

Asset Derivatives		Liability Derivatives	
Balance Sheet Location	Fair Value	Balance Sheet Location	Fair Value
	(In Thousands)		(In Thousands)
Current assets:		Current liabilities:	
Energy marketing contracts	$ 33,159	Energy marketing contracts	$ 39,161
Other assets:		Long-term liabilities:	
Energy marketing contracts	10,653	Energy marketing contracts	210
Total	$ 43,812	Total	$ 39,371

The following table presents how changes in the fair value of commodity derivative instruments affected our consolidated financial statements for the years ended December 31, 2010 and 2009.

	Year Ended December 31, 2010	Year Ended December 31, 2009	
Location	Net Gain Recognized	Net Gain Recognized	Net Loss Recognized
		(In Thousands)	
Revenues increase	$ 712	$ 7,790	$ —
Regulatory assets (decrease) increase	(7,604)	—	7,064
Regulatory liabilities increase (decrease)	1,799	—	(30,330)

As of December 31, 2010 and 2009, we had under contract the following energy-related products.

		Net Quantity as of	
	Unit of Measure	December 31, 2010	December 31, 2009
Electricity	MWh	2,791,966	4,147,800
Natural Gas	MMBtu	1,150,000	648,000
Coal	Ton	—	3,500,000

Net open positions exist, or are established, due to the origination of new transactions and our assessment of, and response to, changing market conditions. To the extent we have net open positions, we are exposed to the risk that changing market prices could have a material adverse impact on our consolidated financial results.

Energy Marketing Activities

Within our energy trading portfolio, we may establish certain positions intended to economically hedge a portion of physical sale or purchase contracts and we may enter into certain positions attempting to take advantage of market trends and conditions. We use the term economic hedge to mean a strategy intended to manage risks of volatility in prices or rate movements on selected assets, liabilities or anticipated transactions by creating a relationship in which gains or losses on derivative instruments are expected to offset the losses or gains on the assets, liabilities or anticipated transactions exposed to such market risks.

Price Risk

We use various types of fuel, including coal, natural gas, uranium, diesel and oil, to operate our plants and purchase power to meet customer demand. We are exposed to market risks from commodity price changes for electricity and other energy-related products and interest rates that could affect our consolidated financial results, including cash flows. We manage our exposure to these market risks through our regular operating and financing activities and, when we deem appropriate, we economically hedge a portion of these risks through the use of derivative financial instruments for non-trading purposes.

Factors that affect our commodity price exposure are the quantity and availability of fuel used for generation, the availability of our generating plants and the quantity of electricity customers consume. Quantities of fossil fuel we use to generate electricity fluctuate from period to period based on availability, price and deliverability of a given fuel type, as well as planned and unscheduled outages at our generating plants that use fossil fuels. Our commodity exposure is also affected by our nuclear plant refueling and maintenance schedule. Our customers' electricity usage also varies based on weather, the economy and numerous other factors.

The wholesale power and fuel markets are volatile. This volatility impacts our costs of purchased power, fuel costs for our generating plants and our participation in energy markets. We trade various types of fuel primarily to reduce exposure related to the volatility of commodity prices. A significant portion of our coal requirements is purchased under long-term contracts to hedge much of the fuel exposure for customers. If we were unable to generate an adequate supply of electricity for our customers, we would purchase power in the wholesale market to the extent it is available, subject to possible transmission constraints, and/or implement curtailment or interruption procedures as permitted in our tariffs and terms and conditions of service.

Interest Rate Risk

We have entered into numerous fixed and variable rate debt obligations. For details, see Note 9, "Long-Term Debt." We manage our interest rate risk related to these debt obligations by limiting our variable interest rate exposure, utilizing various maturity dates and entering into treasury yield hedge transactions. We may also use other financial derivative instruments, such as interest rate swaps.

Credit Risk

In addition to commodity price risk, we are exposed to credit risks associated with the financial condition of counterparties, product location (basis) pricing differentials, physical liquidity constraint and other risks. Declines in the creditworthiness of our counterparties could have a material adverse impact on our overall exposure to credit risk. We maintain credit policies with regard to our counterparties intended to reduce our overall credit risk exposure to a level we deem acceptable and include the right to offset derivative assets and liabilities by counterparty.

We have derivative instruments with commodity exchanges and other counterparties that do not contain objective credit-risk-related contingent features. However, certain of our derivative instruments contain collateral provisions subject to credit agency ratings of our senior unsecured debt. If our senior unsecured debt ratings were to decrease or fall below investment grade, the counterparties to the derivative instruments, pursuant to the provisions, could require collateralization on derivative instruments. The aggregate fair value of all derivative instruments with objective credit-risk-related contingent features that were in a liability position as of December 31, 2010 and 2009, was $1.6 million and $1.4 million, respectively, for which we had posted no collateral. If all credit-risk-related contingent features underlying these agreements had been triggered as of December 31, 2010 and 2009, we would have been required to provide to our counterparties $1.6 million and $0.1 million, respectively, of additional collateral after taking into consideration the offsetting impact of derivative assets and net accounts receivable.

5. FINANCIAL INVESTMENTS AND TRADING SECURITIES

We report some of our investments in debt and equity securities at fair value. We classify these investments as either trading securities or available-for-sale securities as described below.

Trading Securities

We have equity and debt investments in a trust used to fund retirement benefits that we classify as trading securities. We include unrealized gains or losses on these securities in investment earnings on our consolidated statements of income. For the years ended December 31, 2010 and 2009, we recorded unrealized gains on these securities of $4.3 million and $11.3 million, respectively. We recorded an unrealized loss on these securities of $9.5 million for the year ended December 31, 2008.

Available-for-Sale Securities

We hold investments in equity and debt securities in a trust fund for the purpose of funding the decommissioning of Wolf Creek. We have classified these investments as available-for-sale and have recorded all such investments at their fair market value as of December 31, 2010 and 2009. At December 31, 2010, investments in the NDT fund were allocated 50% to domestic equity, 15% to international equity, 25% to core bonds, 8% to high-yield bonds, 2% to real estate securities and less than 1% to cash and cash equivalents. The core bond fund is limited to ensure that at least 80% of funds are invested in investment grade U.S. corporate and government fixed income securities, including mortgage-backed securities. As of December 31, 2010, the fair value of the debt securities in the NDT fund was $41.5 million, held entirely in bond funds.

Using the specific identification method to determine cost, we realized a $13.2 million gain in 2010 and losses of $7.8 million and $20.1 million in 2009 and 2008, respectively, on our available-for-sale securities. We record net realized and unrealized gains and losses in regulatory liabilities on our consolidated balance sheets. This reporting is consistent with the method we use to account for the decommissioning costs we recover in our prices. Gains or losses on assets in the trust fund are recorded as increases or decreases to regulatory liabilities and could result in lower or higher funding requirements for decommissioning costs, which we believe would be reflected in the prices paid by our customers.

The following table presents the costs and fair values of investments in the NDT fund as of December 31, 2010 and 2009.

Security Type	Cost	Gross Unrealized Gain	Gross Unrealized Loss	Fair Value
		(In Thousands)		
2010:				
Domestic equity	$ 58,592	$ 4,972	$ (111)	$ 63,453
International equity	17,249	1,717	—	18,966
Core bonds	32,054	—	(148)	31,906
High-yield bonds	9,086	486	—	9,572
Real estate securities	6,207	—	(3,158)	3,049
Cash equivalents	44	—	—	44
Total	$123,232	$ 7,175	$ (3,417)	$126,990
2009:				
Domestic equity	$ 37,648	$ 7,180	$ (2,288)	$ 42,540
International equity	22,014	4,835	(905)	25,944
Core bonds	20,260	1,346	—	21,606
High-yield bonds	11,749	31	(460)	11,320
Real estate securities	6,206	—	(2,571)	3,635
Commodities	5,895	—	(332)	5,563
Cash equivalents	1,660	—	—	1,660
Total	$105,432	$13,392	$ (6,556)	$112,268

The following table presents the fair value and the gross unrealized losses of the available-for-sale securities held in the NDT fund aggregated by investment category and the length of time that individual securities have been in a continuous unrealized loss position as of December 31, 2010 and 2009.

	Less than 12 Months		12 Months or Greater		Total	
	Fair Value	Gross Unrealized Losses	Fair Value	Gross Unrealized Losses	Fair Value	Gross Unrealized Losses
			(In Thousands)			
2010:						
Domestic equity	$ 2,867	$(111)	$ —	$ —	$ 2,867	$ (111)
Core bonds	31,906	(148)	—	—	31,906	(148)
Real estate securities	—	—	3,049	(3,158)	3,049	(3,158)
Total	$34,773	$(259)	$ 3,049	$ (3,158)	$37,822	$ (3,417)
2009:						
Domestic equity	$ 4,123	$ (361)	$10,061	$ (1,927)	$14,184	$ (2,288)
International equity	198	(20)	6,253	(885)	6,451	(905)
High-yield bonds	—	—	5,579	(460)	5,579	(460)
Real estate securities	40	(16)	3,595	(2,555)	3,635	(2,571)
Commodities	—	—	5,563	(332)	5,563	(332)
Total	$ 4,361	$ (397)	$31,051	$ (6,159)	$35,412	$ (6,556)

6. PROPERTY, PLANT AND EQUIPMENT

The following is a summary of our property, plant and equipment balance.

As of December 31,	2010	2009
	(In Thousands)	
Electric plant in service	$ 8,254,884	$ 8,057,793
Electric plant acquisition adjustment	802,318	802,318
Accumulated depreciation	(3,563,566)	(3,370,805)
	5,493,636	5,489,306
Construction work in progress	392,701	214,705
Nuclear fuel, net	78,102	67,729
Net property, plant and equipment	$ 5,964,439	$ 5,771,740

The following is a summary of our property, plant and equipment of VIEs.

As of December 31,	2010	2009
	(In Thousands)	
Electric plant of VIEs	$ 543,593	$ —
Accumulated depreciation of VIEs	(198,556)	—
Net property, plant and equipment of VIEs	$ 345,037	$ —

We recorded depreciation expense on property, plant and equipment of $249.2 million in 2010, $228.6 million in 2009 and $180.8 million in 2008. Approximately $9.7 million of depreciation expense in 2010 was attributable to property, plant and equipment of VIEs.

7. JOINT OWNERSHIP OF UTILITY PLANTS

Under joint ownership agreements with other utilities, we have undivided ownership interests in four electric generating stations. Energy generated and operating expenses are divided on the same basis as ownership with each owner reflecting its respective costs in its statements of income and each owner responsible for its own financing. Information relative to our ownership interest in these facilities as of December 31, 2010, is shown in the table below.

	Our Ownership as of December 31, 2010					
	In-Service Dates	Investment	Accumulated Depreciation	Construction Work in Progress	Net MW	Ownership Percentage
			(Dollars in Thousands)			
La Cygne unit 1[(a)]	June 1973	$ 284,101	$ (145,356)	$ 48,072	368	50
JEC unit 1[(a)]	July 1978	482,582	(195,849)	8,939	666	92
JEC unit 2[(a)]	May 1980	443,128	(187,356)	48,513	667	92
JEC unit 3[(a)]	May 1983	673,567	(251,673)	883	659	92
Wolf Creek[(b)]	Sept. 1985	1,469,700	(733,036)	71,299	544	47
State Line[(c)]	June 2001	111,979	(41,423)	129	201	40
Total		$3,465,057	$(1,554,693)	$177,835	3,105	

[(a)] *Jointly owned with Kansas City Power & Light Company (KCPL). Amounts include the consolidated VIE containing an 8% leasehold interest in JEC.*
[(b)] *Jointly owned with KCPL and Kansas Electric Power Cooperative, Inc.*
[(c)] *Jointly owned with Empire District Electric Company.*

We include in operating expenses on our consolidated statements of income our share of operating expenses of the above plants. Our share of other transactions associated with the plants is included in the appropriate classification on our consolidated financial statements.

In addition, we also consolidate a VIE that holds our 50% leasehold interest in La Cygne unit 2, which represents 341 megawatts (MW) of net capacity. The VIE's initial investment in the 50% interest was $392.1 million and accumulated depreciation was $166.0 million as of December 31, 2010. We include these amounts in property, plant and equipment of variable interest entities, net on our consolidated balance sheets. See Note 17, "Variable Interest Entities," for additional information about VIEs.

8. SHORT-TERM DEBT

Westar Energy has a $730.0 million revolving credit facility with a syndicate of banks that terminates on March 17, 2012. On January 27, 2010, FERC approved our request for authority to issue short-term securities in an aggregate amount up to $1.0 billion including, without limitation, by increasing the size of Westar Energy's revolving credit facility. As of December 31, 2010, we had not yet exercised the increase in our authority. In addition, as of December 31, 2010, $226.7 million had been borrowed and an additional $21.5 million of letters of credit had been issued under the revolving credit facility.

The weighted average interest rate on our borrowings under the revolving credit facility was 0.61% and 0.58% as of December 31, 2010, and December 31, 2009, respectively.

Additional information regarding our short-term debt is as follows.

As of December 31,	2010	2009
	(Dollars in Thousands)	
Weighted average short-term debt outstanding during the year	$213,041	$200,547
Weighted daily average interest rates during the year, excluding fees	0.63%	0.76%

Our interest expense on short-term debt was $1.9 million in 2010, $2.2 million in 2009 and $9.7 million in 2008.

9. LONG-TERM DEBT

Outstanding Debt

The following table summarizes our long-term debt outstanding.

As of December 31,	2010	2009
	(In Thousands)	
Westar Energy		
First mortgage bond series:		
6.00% due 2014	$ 250,000	$ 250,000
5.15% due 2017	125,000	125,000
5.95% due 2035	125,000	125,000
5.10% due 2020	250,000	250,000
5.875% due 2036	150,000	150,000
6.10% due 2047	150,000	150,000
8.625% due 2018	300,000	300,000
	1,350,000	1,350,000
Pollution control bond series:		
Variable due 2032, 0.60% as of December 31, 2010; 0.48% as of December 31, 2009	45,000	45,000
Variable due 2032, 0.54% as of December 31, 2010; 0.54% as of December 31, 2009	30,500	30,500
5.00% due 2033	57,530	57,760
	133,030	133,260
Other long-term debt:		
4.36% equipment financing loan due 2011	61	1,406

As of December 31,	2010	2009
	(In Thousands)	
KGE		
First mortgage bond series:		
6.53% due 2037	175,000	175,000
6.15% due 2023	50,000	50,000
6.64% due 2038	100,000	100,000
6.70% due 2019	300,000	300,000
	625,000	625,000
Pollution control bond series:		
5.10% due 2023	13,343	13,463
Variable due 2027, 0.54% as of December 31, 2010; 0.64% as of December 31, 2009	21,940	21,940
5.30% due 2031	108,600	108,600
5.30% due 2031	18,900	18,900
Variable due 2032, 0.54% as of December 31, 2010; 0.64% as of December 31, 2009	14,500	14,500
Variable due 2032, 0.54% as of December 31, 2010; 0.64% as of December 31, 2009	10,000	10,000
4.85% due 2031	50,000	50,000
5.60% due 2031	50,000	50,000
6.00% due 2031	50,000	50,000
5.00% due 2031	50,000	50,000
	387,283	387,403
Total long-term debt	2,495,374	2,497,069
Unamortized debt discount[a]	(4,442)	(4,990)
Long-term debt due within one year	(61)	(1,345)
Long-term debt, net	$ 2,490,871	$2,490,734
Variable Interest Entities		
7.77% due 2013[b]	$ 5,095	$ —
6.99% due 2014[b]	3,237	—
5.92 % due 2019[b]	31,171	—
5.647% due 2021[b]	266,393	—
Total long-term debt of variable interest entities	305,896	—
Unamortized debt premium[a]	2,421	—
Long-term debt of variable interest entities due within one year	(30,155)	—
Long-term debt of variable interest entities, net	$ 278,162	$ —

[a] *We amortize debt discounts and premiums to interest expense over the term of the respective issues.*

[b] *Portions of our payments related to this debt reduce the principal balances each year until maturity.*

The Westar Energy and KGE mortgages each contain provisions restricting the amount of first mortgage bonds that could be issued by each entity. We must comply with such restrictions prior to the issuance of additional first mortgage bonds or other secured indebtedness.

The amount of Westar Energy first mortgage bonds authorized by its Mortgage and Deed of Trust, dated July 1, 1939, as supplemented, is subject to certain limitations as described below. The amount of KGE first mortgage bonds authorized by the KGE Mortgage and Deed of Trust, dated April 1, 1940, as supplemented and amended in June 2009, is limited to a maximum of $3.5 billion, unless amended further. First mortgage bonds are secured by utility assets. Amounts of additional bonds that may be issued are subject to property, earnings and certain restrictive provisions, except in connection with certain refundings, of each mortgage. As of December 31, 2010, based on an assumed interest rate of 5.90%, approximately $817.0 million principal amount of additional first mortgage bonds could be issued under the most restrictive provisions in Westar Energy's mortgage, except in connection with certain refundings. As of December 31, 2010, approximately $635.0 million principal amount of additional KGE first mortgage bonds could be issued under the most restrictive provisions in KGE's mortgage.

As of December 31, 2010, we had $121.9 million of variable rate, tax-exempt bonds. Interest rates payable under these bonds are normally set by auctions, which occur every 35 days. However, auctions for these bonds have failed over the past few years, resulting in volatile alternative index-based interest rates for these bonds. With the KCC's approval, on October 15, 2009, KGE refinanced $50.0 million of auction rate bonds at a fixed interest rate of 5.00% and a maturity date of June 1, 2031. We continue to monitor the credit markets and evaluate our options with respect to our remaining auction rate bonds.

On August 3, 2009, Westar Energy repaid $145.1 million principal amount of 7.125% unsecured senior notes with borrowings under Westar Energy's revolving credit facility.

On June 11, 2009, KGE issued $300.0 million principal amount of first mortgage bonds at a discount yielding 6.725%, bearing stated interest at 6.70% and maturing on June 15, 2019. KGE received net proceeds of $297.5 million.

Proceeds from the issuance of first mortgage bonds were used to repay borrowings under Westar Energy's revolving credit facility, with such borrowed amounts principally related to investments in capital equipment, as well as for working capital and general corporate purposes.

Debt Covenants

Some of our debt instruments contain restrictions that require us to maintain leverage ratios as defined in the agreements. We calculate these ratios in accordance with our credit agreements. We use these ratios solely to determine compliance with our various debt covenants. We were in compliance with these covenants as of December 31, 2010.

Maturities

The principal amounts of our long-term debt maturities as of December 31, 2010, are as follows.

Year	Long-term Debt	Long-term Debt of VIEs
	(In Thousands)	
2011	$ 61	$ 30,155
2012	—	28,118
2013	—	25,941
2014	250,000	27,479
Thereafter	2,245,313	194,203
Total maturities	$ 2,495,374	$ 305,896

Interest expense on long-term debt was $144.1 million in 2010, $139.6 million in 2009 and $95.7 million in 2008. Interest expense on long-term debt of VIEs was $18.7 million in 2010.

10. TAXES

Income tax expense is composed of the following components.

Year Ended December 31,	2010	2009	2008
		(In Thousands)	
Income Tax Expense (Benefit) from Continuing Operations:			
Current income taxes:			
Federal	$ (32,107)	$ 2,428	$ (16,484)
State	(3,030)	9,975	(14,841)
Deferred income taxes:			
Federal	102,568	46,148	35,818
State	20,305	3,003	2,147
Investment tax credit amortization	(2,704)	(2,704)	(2,704)
Income tax expense from continuing operations	$ 85,032	$ 58,850	$ 3,936
Income Tax Expense (Benefit) from Discontinued Operations:			
Current income taxes:			
Federal	$ —	$(25,528)	$ —
State	—	(10,418)	—
Deferred income taxes:			
Federal	—	(20,549)	—
Income tax expense from discontinued operations	$ —	$(56,495)	$ —
Total income tax expense	$ 85,032	$ 2,355	$ 3,936

Deferred tax assets and liabilities are reflected on our consolidated balance sheets as follows.

As of December 31,	2010	2009
	(In Thousands)	
Current deferred tax assets	$ 30,248	$ 7,927
Non-current deferred tax liabilities	1,102,625	964,461
Net deferred tax liabilities	$ 1,072,377	$ 956,534

The tax effect of the temporary differences and carryforwards that comprise our deferred tax assets and deferred tax liabilities are summarized in the following table.

As of December 31,	2010	2009
	(In Thousands)	
Deferred tax assets:		
Deferred employee benefit costs	$ 155,400	$ 132,770
Business tax credit carryforwards[(a)]	134,629	101,347
Deferred gain on sale-leaseback	45,381	47,800
Deferred compensation	40,401	38,198
Accrued liabilities	35,714	35,230
Alternative minimum tax carryforward[(b)]	34,270	18,406
Deferred state income taxes	14,215	26,093
Disallowed costs	13,357	14,000
Long-term energy contracts	3,720	5,874
Capital loss carryforward[(c)]	3,527	6,075
Other	29,857	15,161
Total gross deferred tax assets	510,471	440,954
Less: Valuation allowance[(c)]	59,415	9,710
Deferred tax assets	$ 451,056	$ 431,244
Deferred tax liabilities:		
Accelerated depreciation	$ 931,898	$ 789,850
Acquisition premium	195,947	203,959
Deferred employee benefit costs	161,035	141,974
Amounts due from customers for future income taxes, net	152,877	165,975
Debt reacquisition costs	23,864	26,046
Deferred state income taxes	16,577	24,882
Storm costs	13,733	22,160
Other	27,502	12,932
Total deferred tax liabilities	$1,523,433	$1,387,778
Net deferred tax liabilities	$1,072,377	$ 956,534

(a) As of December 31, 2010, we had available federal general business tax credits of $18.4 million and state investment tax credits of $116.2 million. The federal general business tax credits were primarily generated from affordable housing partnerships in which we sold the majority of our interests in 2001. These tax credits expire beginning in 2019 and ending in 2025. We believe these tax credits will be fully utilized prior to expiration. The state investment tax credits expire beginning in 2013 and ending in 2019. As we do not expect to realize sufficient state taxable income in the future, a valuation allowance of $51.9 million has been established against the unused credits which have been deferred pursuant to regulatory treatment.

(b) As of December 31, 2010, we had available alternative minimum tax credit carryforwards of $34.3 million. These tax credits have an unlimited carryforward period.

(c) As of December 31, 2010, we had a net capital loss of $8.9 million that is available to offset future capital gains. The net capital loss will expire in 2014. As we do not expect to realize any significant capital gains in the future, a valuation allowance of $3.5 million has been established. In addition, a valuation allowance of $4.0 million has been established for certain deferred tax assets related to the write-down of other investments. We also established a valuation allowance of $51.9 million as described in (a) above. The total valuation allowance related to the deferred tax assets was $59.4 million as of December 31, 2010, and $9.7 million as of December 31, 2009.

In accordance with various orders, we have reduced our prices to reflect the income tax benefits associated with certain accelerated income tax deductions. We believe it is probable that the net future increases in income taxes payable will be recovered from customers when these temporary income tax benefits reverse. We have recorded a regulatory asset for these amounts. We also have recorded a regulatory liability for our obligation to reduce the prices charged to customers for deferred income taxes recovered from customers at corporate income tax rates higher than current income tax rates. The price reduction will occur as the temporary differences resulting in the excess deferred income tax liabilities reverse. The income tax-related regulatory assets and liabilities as well as unamortized investment tax credits are also temporary differences for which deferred income taxes have been provided. The net deferred income tax liability related to these temporary differences is classified above as amounts due from customers for future income taxes, net.

Our effective income tax rates are computed by dividing total federal and state income taxes by the sum of such taxes and net income. The difference between the effective income tax rates and the federal statutory income tax rates are as follows.

For the Year Ended December 31,	2010	2009	2008
Statutory federal income tax rate from continuing operations	35.0%	35.0%	35.0%
Effect of:			
Corporate-owned life insurance policies	(6.1)	(8.2)	(9.1)
State income taxes	3.8	4.3	(4.5)
Production tax credits	(3.4)	(3.0)	—
Accelerated depreciation flow through and amortization	2.6	3.7	2.3
Amortization of federal investment tax credits	(0.9)	(1.4)	(1.5)
Capital loss utilization	(0.7)	(0.4)	—
AFUDC equity	(0.4)	(0.9)	(3.5)
Liability for unrecognized income tax benefits	(0.2)	0.2	(15.4)
Other	(0.7)	0.1	(1.1)
Effective income tax rate from continuing operations	29.0%	29.4%	2.2%

We file income tax returns in the U.S. federal jurisdiction, and various state and foreign jurisdictions. The income tax returns we file will likely be audited by the Internal Revenue Service (IRS) or other tax authorities. With few exceptions, the statute of limitations with respect to U.S. federal, state and local, or non-U.S. income tax examinations by tax authorities remains open for tax year 2007 and forward with tax year 2009 currently under examination by the IRS.

In November 2010, the IRS commenced an examination of our federal income tax return for tax year 2009. Also in 2010, the IRS commenced and substantially concluded its examination of the federal income tax return we filed for tax year 2008 without significant changes.

In November 2009, the IRS completed its examination of the federal income tax return and the amended federal income tax returns we filed for tax years 1999, 2005, 2006 and 2007. The examination resulted in a tax refund of $34.9 million. The examination results were approved by the Joint Committee on Taxation of the U.S. Congress and accepted by the IRS in April 2010.

In January 2009, we reached a settlement with the IRS for tax years 2003 and 2004 that included a determination of the amount of the net capital loss and net operating loss carryforwards available from the sale of a former subsidiary in 2004. This settlement resulted in our recording in 2009 a net earnings benefit from discontinued operations of approximately $33.7 million, net of $22.8 million paid to the former subsidiary under the sale agreement.

In February 2008, we reached a settlement with the IRS for tax years 1995 through 2002 on issues related principally to the method used to capitalize overheads to electric plant. This settlement resulted in a 2008 net earnings benefit of approximately $39.4 million, including interest, due to the recognition of previously unrecognized income tax benefits.

The amount of unrecognized income tax benefits decreased from $8.4 million at December 31, 2009, to $1.9 million at December 31, 2010. The net decrease in unrecognized income tax benefits for which a liability was not recorded was largely attributable to the reversal of $8.2 million of tax positions due to the completion of the IRS audits and the expiration of the statute of limitation. We do not expect significant changes in the liability for unrecognized income tax benefits in the next 12 months. A reconciliation of the beginning and ending amount of unrecognized income tax benefits is as follows:

	2010	2009	2008
	(In Thousands)		
Liability for unrecognized income tax benefits at January 1	$ 8,357	$ 38,980	$ 70,833
Additions based on tax positions related to the current year	608	2,254	4,576
Additions for tax positions of prior years	2,323	—	—
Reductions for tax positions of prior years	(1,241)	(25,722)	(3,639)
Settlements	(8,159)	(7,155)	(32,790)
Liability for unrecognized income tax benefits at December 31	1,888	8,357	38,980
Unrecognized income tax benefits related to amended returns filed in 2007	—	—	53,092
Unrecognized income tax benefits at December 31	$ 1,888	$ 8,357	$ 92,072

The amounts of unrecognized income tax benefits that, if recognized, would favorably impact our effective income tax rate, were $1.3 million, $2.1 million and $54.8 million (net of tax) as of December 31, 2010, 2009 and 2008, respectively. Included in the liability for unrecognized income tax benefits balances was $1.3 million, $2.1 million and $1.7 million (net of tax) of tax positions, which if recognized, would favorably impact our effective income tax rates as of December 31, 2010, 2009 and 2008, respectively.

Interest related to income tax uncertainties is classified as interest expense and accrued interest liability. During 2010, 2009 and 2008, we reversed interest expense previously recorded for income tax uncertainties of $1.0 million, $2.4 million and $15.9 million, respectively. As of December 31, 2010 and 2009, we had $0.4 million and $1.4 million, respectively, accrued for interest on our liability related to unrecognized income tax benefits. We accrued no tax related penalties at either December 31, 2010, or December 31, 2009.

As of December 31, 2010 and 2009, we had recorded $3.6 million for probable assessments of taxes other than income taxes.

11. EMPLOYEE BENEFIT PLANS

Pension and Other Post-Retirement Benefit Plans

We maintain a qualified non-contributory defined benefit pension plan covering substantially all of our employees. For the majority of our employees, pension benefits are based on years of service and an employee's compensation during the 60 highest paid consecutive months out of 120 before retirement. Non-union employees hired after December 31, 2001, are covered by the same defined benefit pension plan; however, their benefits are derived from a cash balance account formula. We also maintain a non-qualified Executive Salary Continuation Plan for the benefit of certain current and retired executive officers. With the exception of one current executive officer, we have discontinued accruing any future benefits under this non-qualified plan.

In accordance with a 2009 KCC order, we expect to fund our pension plan each year at least to a level equal to our current year pension expense. We must also meet minimum funding requirements under the Employee Retirement Income Security Act (ERISA), as amended by the Pension Protection Act. We may contribute additional amounts from time to time as deemed appropriate.

In addition to providing pension benefits, we provide certain post-retirement health care and life insurance benefits for substantially all retired employees. We accrue and recover in our prices the costs of post-retirement benefits during an employee's years of service. We fund the portion of net periodic costs for other post-retirement benefits included in our prices.

As a co-owner of Wolf Creek, KGE is indirectly responsible for 47% of the liabilities and expenses associated with the Wolf Creek pension and other post-retirement benefit plans. See Note 12, "Wolf Creek Employee Benefit Plans," for information about Wolf Creek's benefit plans.

The following tables summarize the status of our pension and other post-retirement benefit plans.

	Pension Benefits		Post-retirement Benefits	
As of December 31,	**2010**	**2009**	**2010**	**2009**
	(In Thousands)			
Change in Benefit Obligation:				
Benefit obligation, beginning of year	$ 662,495	$ 629,238	$ 128,998	$ 133,881
Service cost	13,926	12,882	1,526	1,529
Interest cost	39,391	38,162	7,083	6,917
Plan participants' contributions	—	—	3,292	3,098
Benefits paid	(29,690)	(28,526)	(11,090)	(9,960)
Actuarial losses (gains)	60,662	10,692	7,950	(13,063)
Amendments	676	47	—	6,596
Benefit obligation, end of year	$ 747,460	$ 662,495	$ 137,759	$ 128,998
Change in Plan Assets:				
Fair value of plan assets, beginning of year	$ 404,243	$ 310,531	$ 74,114	$ 52,804
Actual return on plan assets	33,359	83,128	9,849	17,898
Employer contributions	22,400	37,304	10,512	9,951
Plan participants' contributions	—	—	3,147	2,953
Part D Reimbursements	—	—	317	589
Benefits paid	(27,769)	(26,720)	(10,955)	(10,081)
Fair value of plan assets, end of year	$ 432,233	$ 404,243	$ 86,984	$ 74,114
Funded status, end of year	$ (315,227)	$(258,252)	$ (50,775)	$ (54,884)
Amounts Recognized in the Balance Sheets Consist of:				
Current liability	$ (2,030)	$ (1,984)	$ (91)	$ (121)
Noncurrent liability	(313,197)	(256,268)	(50,684)	(54,763)
Net amount recognized	$ (315,227)	$(258,252)	$ (50,775)	$ (54,884)
Amounts Recognized in Regulatory Assets Consist of:				
Net actuarial loss	$ 323,924	$ 275,417	$ 8,458	$ 5,481
Prior service cost	5,819	7,872	17,065	19,219
Transition obligation	—	—	8,148	12,060
Net amount recognized	$ 329,743	$ 283,289	$ 33,671	$ 36,760
Pension Plans With a Projected Benefit Obligation In Excess of Plan Assets:				
Projected benefit obligation	$ 747,460	$ 662,495	$ —	$ —
Fair value of plan assets	432,233	404,243	—	—
Pension Plans With an Accumulated Benefit Obligation In Excess of Plan Assets:				
Accumulated benefit obligation	$ 635,541	$ 559,021	—	—
Fair value of plan assets	432,233	404,243	—	—
Post-retirement Plans With an Accumulated Post-retirement Benefit Obligation In Excess of Plan Assets:				
Accumulated post-retirement benefit obligation	$ —	$ —	$ 137,759	$ 128,998
Fair value of plan assets	—	—	86,984	74,114
Weighted-Average Actuarial Assumptions used to Determine Net Periodic Benefit Obligation:				
Discount rate	5.35%	5.95%	5.00%	5.65%
Compensation rate increase	4.00%	4.00%	—	—

We use a measurement date of December 31 for our pension and other post-retirement benefit plans. In addition, we use an interest rate yield curve that is constructed based on the yields of over 500 high-quality, non-callable corporate bonds with maturities between zero and 30 years. A theoretical spot rate curve constructed from this yield curve is then used to discount the annual benefit cash flows of our pension plan and develop a single-point discount rate matching the plan's payout structure.

We amortize prior service cost (benefit) on a straight-line basis over the average future service of the active employees (plan participants) benefiting under the plan at the time of the amendment. We amortize the net actuarial loss on a straight-line basis over the average future service of active plan participants benefiting under the plan without application of an amortization corridor.

	Pension Benefits		
Year Ended December 31,	**2010**	**2009**	**2008**
	(Dollars in Thousands)		
Components of Net Periodic Cost (Benefit):			
Service cost	$ 13,926	$ 12,882	$ 10,102
Interest cost	39,391	38,162	35,792
Expected return on plan assets	(38,384)	(37,826)	(40,332)
Amortization of unrecognized:			
Transition obligation, net	—	—	—
Prior service costs	2,729	2,668	2,550
Actuarial loss/(gain), net	17,183	14,263	8,415
Net periodic cost before regulatory adjustment	34,845	30,149	16,527
Regulatory adjustment	(12,167)	(9,188)	—
Net periodic cost	$ 22,678	$ 20,961	$ 16,527
Other Changes in Plan Assets and Benefit Obligations Recognized in Regulatory Assets:			
Current year actuarial (gain)/loss	$ 65,690	$ (34,610)	$218,444
Amortization of actuarial (loss)/gain	(17,183)	(14,263)	(8,415)
Current year prior service cost	676	48	1,461
Amortization of prior service costs	(2,729)	(2,668)	(2,550)
Current year offset of Initial Transition Asset due to plan change	—	—	—
Amortization of transition obligation	—	—	—
Total recognized in regulatory assets	$ 46,454	$ (51,493)	$208,940
Total recognized in net periodic cost and regulatory assets	$ 69,132	$ (30,532)	$225,467
Weighted-Average Actuarial Assumptions used to Determine Net Periodic Cost (Benefit):			
Discount rate	5.95%	6.10%	6.25%
Expected long-term return on plan assets	8.25%	8.25%	8.50%
Compensation rate increase	4.00%	4.00%	4.00%

	Post-retirement Benefits		
Year Ended December 31,	**2010**	**2009**	**2008**
	(Dollars in Thousands)		
Components of Net Periodic Cost (Benefit):			
Service cost	$ 1,526	$ 1,529	$ 1,446
Interest cost	7,083	6,917	7,637
Expected return on plan assets	(5,197)	(4,756)	(4,694)
Amortization of unrecognized:			
Transition obligation, net	3,912	3,912	3,930
Prior service costs	2,154	1,580	1,412
Actuarial loss/(gain), net	321	(38)	904
Net periodic cost before regulatory adjustment	9,799	9,144	10,635
Regulatory adjustment	1,868	2,280	—
Net periodic cost	$ 11,667	$ 11,424	$ 10,635
Other Changes in Plan Assets and Benefit Obligations Recognized in Regulatory Assets:			
Current year actuarial (gain)/loss	$ 3,298	$ (26,205)	$ 12,915
Amortization of actuarial (loss)/gain	(321)	38	(904)
Current year prior service cost	—	6,672	2,681
Amortization of prior service costs	(2,154)	(1,580)	(1,412)
Current year offset of Initial Transition Asset due to plan change	—	(76)	—
Amortization of transition obligation	(3,912)	(3,912)	(3,930)
Total recognized in regulatory assets	$ (3,089)	$ (25,063)	$ 9,350
Total recognized in net periodic cost and regulatory assets	$ 8,578	$ (13,639)	$ 19,985
Weighted-Average Actuarial Assumptions used to Determine Net Periodic Cost (Benefit):			
Discount rate	5.65%	6.05%	6.10%
Expected long-term return on plan assets	7.75%	7.75%	7.75%
Compensation rate increase	—	—	—

The estimated amounts that will be amortized from regulatory assets into net periodic cost in 2011 are as follows:

	Pension Benefits	Post-retirement Benefits
	(In Thousands)	
Actuarial loss	$ 23,967	$ 1,016
Prior service cost	1,213	2,156
Transition obligation	—	3,912
Total	$ 25,180	$ 7,084

We base the expected long-term rate of return on plan assets on historical and projected rates of return for current and planned asset classes in the plans' investment portfolios. We select assumed projected rates of return for each asset class after analyzing long-term historical experience and future expectations of the volatility of the various asset classes. Based on target asset allocations for each asset class, we develop an overall expected rate of return for the portfolios, adjusted for historical and expected experience of active portfolio management results compared to benchmark returns and for the effect of expenses paid from plan assets.

The Medicare Prescription Drug Improvement and Modernization Act of 2003 (Medicare Act) introduced a prescription drug benefit under Medicare as well as a federal subsidy that will be paid to sponsors of retiree health care benefit plans that provide a benefit that is at least actuarially equivalent to Medicare. We believe our retiree health care benefit plan is at least actuarially equivalent to Medicare and is, thus, eligible for the federal subsidy. However, due to plan changes effective January 1, 2010, we are no longer entitled to the federal subsidy. As a result, the subsidy did not have an effect on our accumulated post-retirement benefit obligation in 2010 or 2009 and did not impact our net period post-retirement benefit cost in 2010. For 2008, treating the future subsidy under the Medicare Act as an actuarial experience gain, as required by the guidance, decreased the accumulated post-retirement benefit obligation by approximately $4.0 million. The subsidy also decreased net periodic post-retirement benefit cost by approximately $1.9 million in 2009 and $0.5 million in 2008.

For measurement purposes, the assumed annual health care cost growth rates were as follows.

As of December 31,	2010	2009
Health care cost trend rate assumed for next year	8.0%	8.0%
Rate to which the cost trend rate is assumed to decline (the ultimate trend rate)	5.0%	5.0%
Year that the rate reaches the ultimate trend rate	2018	2018

The health care cost trend rate affects the projected benefit obligation. A 1% change in assumed health care cost growth rates would have effects shown in the following table.

	One-Percentage-Point Increase	One-Percentage-Point Decrease
	(In Thousands)	
Effect on total of service and interest cost	$ 33	$ (30)
Effect on post-retirement benefit obligation	455	(490)

Plan Assets

We manage pension and other post-retirement benefit plan assets in accordance with the prudent investor guidelines contained in the ERISA. The plans' investment strategies support the objectives of the funds, which are to earn the highest possible return on plan assets consistent with a reasonable and prudent level of risk. We delegate the management of our funds to an independent investment advisor who hires and dismisses investment managers in various asset classes based upon performance. The investment advisor strives to diversify investments across classes, sectors and manager style to minimize the risk of large losses, based upon objectives and risk tolerance specified by management, which include allowable and/or prohibited investment types. Prohibited investments include loans to the company or its officers and directors as well as investments in the company's debt or equity securities, except as may occur indirectly through investments in diversified mutual funds. In addition, we have established restrictions to reduce concentration of risk. For example, for domestic investments, no more than 5% of pension plan assets and 5% of post-retirement benefit plan assets should be invested in the securities of a single issuer, with the exception of the U.S. government and its agencies. In addition, the fund will neither acquire more than 10% of any one issuer nor acquire more than 25% of any single industry. These restrictions do not apply to the purchase of United States Government securities. We measure and monitor investment risk on an ongoing basis through quarterly investment portfolio reviews and annual liability measurements.

The target allocations for our pension plan assets are about 35% to equity securities, 54% to debt securities and the remaining 11% to other investments such as real estate securities, hedge funds and private equity investments. Our investments in equity securities include investment funds with underlying investments in domestic and foreign large-, mid- and small-cap companies, derivatives related to such holdings and private equity investments. Our investments in debt securities include core and high-yield bonds. Core bonds are comprised of investment funds with underlying investments in investment grade debt securities of corporate entities, obligations of U.S. and foreign governments and their agencies and other debt securities. High-yield bonds include investment funds with underlying investments in non-investment grade debt securities of corporate entities, obligations of foreign governments and their agencies, private debt securities and other debt securities. Real estate securities include funds invested in commercial and residential real estate properties throughout the U.S. while hedge funds include investments in a number of underlying hedge funds with wide ranging investments, including equity securities of domestic and foreign corporations, U.S. and foreign governments and their agencies, warrants, exchange-traded funds, derivative instruments and private investment funds.

The target allocations for our other post-retirement benefit plan assets are 65% to equity securities and 35% to debt securities. Our investments in equity securities include investments in domestic and foreign large-, mid- and small-cap companies. Our investments in debt securities include a core bond fund with underlying investments in investment grade debt securities of corporate entities, obligations of the U.S. government and its agencies, and cash and cash equivalents.

Similar to other assets measured at fair value, GAAP establishes a hierarchal framework for disclosing the transparency of the inputs utilized in measuring pension and other post-retirement benefit plan assets at fair value. See Note 4, "Financial and Derivative Instruments, Trading Securities, Energy Marketing and Risk Management," for a description of the hierarchal framework.

In 2010, we changed our investment advisor for pension assets. As a result, we also changed our investment mix in an attempt to limit the volatility in our benefit obligation. The transition resulted in the sale of all of our then existing level 1 and level 2 investments and the purchase of other level 2 investments. Level 2 pension investments are held in investment funds that are measured using daily net asset values as reported by the fund managers.

We maintain certain level 3 investments in private equity, high-yield bonds, real estate securities and hedge funds that require significant unobservable market information to measure the fair value of the investments. The fair value of private equity investments is measured by utilizing both market- and income-based models, public company comparables, at cost or at the value derived from subsequent financings. Adjustments are made when actual performance differs from expected performance; when market, economic or company-specific conditions change; and when other news or events have a material impact on the security. Fair value of Level 3 debt instruments are measured using subjective market- and income-based estimates such as projected cash flows and future interest rates. To measure the fair value of real estate securities we use a combination of market- and income-based models utilizing market discount rates, projected cash flows and the estimated value into perpetuity. Hedge funds are measured at fair value using net asset values as reported by the underlying hedge fund managers.

The following table provides the fair value of our pension plan assets and the corresponding level of hierarchy as of December 31, 2010 and 2009.

As of December 31, 2010	Level 1	Level 2	Level 3	Total
	(In Thousands)			
Assets:				
Domestic equity	$ —	$117,250	$ 11,575	$128,825
International equity	—	44,834	—	44,834
Core bonds	—	183,361	—	183,361
High-yield bonds	—	28,819	1,200	30,019
Real estate securities	—	—	16,411	16,411
Hedge funds	—	—	25,764	25,764
Cash equivalents	—	3,019	—	3,019
Total Assets Measured at Fair Value	$ —	$377,283	$ 54,950	$432,233
As of December 31, 2009				
Assets:				
Domestic equity	$117,862	$ 20,663	$ 9,310	$147,835
International equity	49,122	51,583	—	100,705
Core bonds	—	72,038	—	72,038
High-yield bonds	—	19,055	22,519	41,574
Real estate securities	—	—	14,518	14,518
Commodities	—	20,719	—	20,719
Cash equivalents	—	6,854	—	6,854
Total Assets Measured at Fair Value	$166,984	$190,912	$ 46,347	$404,243

The following table provides a reconciliation of pension plan assets measured at fair value using significant level 3 inputs for the years ended December 31, 2010 and 2009.

	Domestic Equity	High-yield Bonds	Real Estate Securities	Hedge Funds	Net Balance
			(In Thousands)		
Balance as of December 31, 2009	$ 9,310	$22,519	$14,518	$ —	$46,347
Actual gain (loss) on plan assets:					
Relating to assets still held at the reporting date	75	(3,963)	2,117	864	(907)
Relating to assets sold during the period	—	4,325	(77)	—	4,248
Purchases, issuances and settlements	2,190	(21,681)	(147)	24,900	5,262
Balance as of December 31, 2010	$11,575	$ 1,200	$16,411	$25,764	$54,950
Balance as of January 1, 2009	$ 8,422	$ 16,993	$19,985	$ —	$45,400
Actual gain (loss) on plan assets:					
Relating to assets still held at the reporting date	(132)	4,991	(5,643)	—	(784)
Relating to assets sold during the period	—	535	176	—	711
Purchases, issuances and settlements	1,020	—	—	—	1,020
Balance as of December 31, 2009	$ 9,310	$22,519	$14,518	$ —	$46,347

The following table provides the fair value of our other post-retirement benefit plan assets and the corresponding level of hierarchy as of December 31, 2010 and 2009.

As of December 31, 2010	Level 1	Level 2	Level 3	Total
	(In Thousands)			
Assets:				
Domestic equity	$ —	$ 45,766	$ —	$ 45,766
International equity	—	11,280	—	11,280
Core bonds	—	29,938	—	29,938
Total Assets Measured at Fair Value	$ —	$ 86,984	$ —	$ 86,984
As of December 31, 2009				
Assets:				
Domestic equity	$ —	$ 38,648	$ —	$ 38,648
International equity	—	9,674	—	9,674
Core bonds	—	25,792	—	25,792
Total Assets Measured at Fair Value	$ —	$ 74,114	$ —	$ 74,114

Cash Flows

The following table shows the expected cash flows for our pension and other post-retirement benefit plans for future years.

	Pension Benefits		Post-retirement Benefits	
Expected Cash Flows	To/(From) Trust	To/(From) Company Assets	To/(From) Trust	To/(From) Company Assets
	(In Millions)			
Expected contributions:				
2011	$ 49.3	$ 2.0	$10.9	$ 0.1
Expected benefit payments:				
2011	$(28.0)	$(2.0)	$(8.4)	$(0.1)
2012	(29.2)	(2.0)	(8.6)	(0.1)
2013	(31.0)	(2.0)	(9.0)	(0.1)
2014	(33.0)	(2.1)	(9.5)	(0.1)
2015	(35.1)	(2.1)	(9.9)	(0.1)
2016 – 2020	(217.7)	(10.0)	(52.1)	(0.5)

Savings Plans

We maintain a qualified 401(k) savings plan in which most of our employees participate. We match employees' contributions in cash up to specified maximum limits. Our contributions to the plans are deposited with a trustee and invested at the direction of plan participants into one or more of the investment alternatives we provide under the plan. Our contributions totaled $7.4 million in 2010, $6.5 million in 2009 and $6.1 million in 2008.

Stock-Based Compensation Plans

We have a long-term incentive and share award plan (LTISA Plan), which is a stock-based compensation plan in which employees and directors are eligible for awards. The LTISA Plan was implemented as a means to attract, retain and motivate employees and directors. Under the LTISA Plan, we may grant awards in the form of stock options, dividend equivalents, share appreciation rights, RSUs, performance shares and performance share units to plan participants. Up to five million shares of common stock may be granted under the LTISA Plan. As of December 31, 2010, awards of 4,805,179 shares of common stock had been made under the plan.

All stock-based compensation is measured at the grant date based on the fair value of the award and is recognized as an expense in the consolidated statement of income over the requisite service period. The requisite service periods range from one to ten years.

The table below shows compensation expense and income tax benefits related to stock-based compensation arrangements that are included in our net income.

Year Ended December 31,	2010	2009	2008
		(In Thousands)	
Compensation expense	$11,321	$ 5,080	$ 4,619
Income tax benefits related to stock-based compensation arrangements	4,481	2,011	1,830

We use RSU awards for our stock-based compensation awards. RSU awards are grants that entitle the holder to receive shares of common stock as the awards vest. These RSU awards are defined as nonvested shares and do not include restrictions once the awards have vested. There were no modifications of awards during the years ended December 31, 2010, 2009 or 2008.

RSU awards with only service requirements vest solely upon the passage of time. We measure the fair value of these RSU awards based on the market price of the underlying common stock as of the date of grant. RSU awards with only service conditions that have a graded vesting schedule are recognized as an expense in the consolidated statement of income on a straight-line basis over the requisite service period for the entire award. Nonforfeitable dividend equivalents, or the rights to receive cash equal to the value of dividends paid on Westar Energy's common stock, are paid on these RSUs awarded during the vesting period.

RSU awards with performance measures vest upon expiration of the award term. The number of shares of common stock awarded upon vesting will vary from 0% to 200% of the RSU award, with performance tied to our total shareholder return relative to the total shareholder return of our peer group. We measure the fair value of these RSU awards using a Monte Carlo simulation technique that uses the closing stock price at the valuation date and incorporates assumptions for inputs of the expected volatility and risk-free interest rates. Expected volatility is based on historical volatility over three years using daily stock price observations. The risk-free interest rate is based on treasury constant maturity yields as reported by the Federal Reserve and the length of the performance period. For the 2010 valuation, inputs for expected volatility and risk-free interest rates ranged from 25.2% to 30.1% and 0.3% to 1.4%, respectively. For these RSU awards, dividend equivalents accumulate over the vesting period and are paid in cash based on the number of shares of common stock awarded upon vesting.

During the years ended December 31, 2010, 2009 and 2008, our RSU activity for awards with only service requirements was as follows:

As of December 31,	2010		2009		2008	
	Shares	Weighted-Average Grant Date Fair Value	Shares	Weighted-Average Grant Date Fair Value	Shares	Weighted-Average Grant Date Fair Value
	(In Thousands)		(In Thousands)		(In Thousands)	
Nonvested balance, beginning of year	368.8	$21.98	727.4	$20.86	984.2	$23.11
Granted	366.4	22.14	83.5	18.33	38.7	25.46
Vested	(118.1)	24.81	(439.0)	19.43	(261.3)	28.11
Forfeited	(16.7)	22.32	(3.1)	20.63	(34.2)	35.49
Nonvested balance, end of year	600.4	21.50	368.8	21.98	727.4	20.86

Total unrecognized compensation cost related to RSU awards with only service requirements was $4.8 million as of December 31, 2010. We expect to recognize these costs over a remaining weighted-average period of 1.9 years. The total fair value of RSUs vested and distributed during the years ended December 31, 2010, 2009 and 2008, was $2.7 million, $8.8 million and $6.2 million, respectively.

During the years ended December 31, 2010, 2009 and 2008, our RSU activity for awards with performance measures was as follows:

As of December 31,	2010		2009		2008	
	Shares	Weighted-Average Grant Date Fair Value	Shares	Weighted-Average Grant Date Fair Value	Shares	Weighted-Average Grant Date Fair Value
	(In Thousands)		(In Thousands)		(In Thousands)	
Nonvested balance, beginning of year	—	$ —	—	$ —	—	$ —
Granted	366.0	24.96	—	—	—	—
Vested	(4.5)	23.32	—	—	—	—
Forfeited	(13.1)	24.99	—	—	—	—
Nonvested balance, end of year	348.4	24.98	—	—	—	—

Total unrecognized compensation cost related to RSU awards with performance measures was $4.0 million as of December 31, 2010. We expect to recognize these costs over a remaining weighted-average period of 1.6 years. There were no RSUs vested and distributed during the years ended December 31, 2010, 2009 and 2008.

RSU awards that can be settled in cash upon a change in control are classified as temporary equity. As of December 31, 2010 and 2009, we had temporary equity of $3.5 million and $3.4 million, respectively, on our consolidated balance sheets. If we determine that it is probable that these awards will be settled in cash, the awards will be reclassified as a liability.

Stock options granted between 1998 and 2001 are completely vested and have expired. There were no options exercised and all remaining options were forfeited during the year ended December 31, 2010. We currently have no plans to issue new stock option awards.

Another component of the LTISA Plan is the Executive Stock for Compensation program under which, in the past, eligible employees were entitled to receive deferred common stock in lieu of current cash compensation. Although this plan was discontinued in 2001, dividends will continue to be paid to plan participants on their outstanding plan balance until distribution. Plan participants were awarded 6,627 shares of common stock for dividends in 2010, 7,106 shares in 2009 and 5,283 shares in 2008. Participants received common stock distributions of 1,198 shares in 2010, 563 shares in 2009 and 530 shares in 2008.

Income tax benefits resulting from the income tax deductions in excess of the related compensation cost recognized in the financial statements is classified as cash flows from financing activities in the consolidated statements of cash flows.

12. WOLF CREEK EMPLOYEE BENEFIT PLANS

Pension and Other Post-retirement Benefit Plans

As a co-owner of Wolf Creek, KGE is indirectly responsible for 47% of the liabilities and expenses associated with the Wolf Creek pension and other post-retirement benefit plans. KGE accrues its 47% share of Wolf Creek's cost of pension and other post-retirement benefits during the years an employee provides service. The following tables summarize the net periodic costs for KGE's 47% share of the Wolf Creek pension and other post-retirement benefit plans.

	Pension Benefits		Post-retirement Benefits	
As of December 31,	2010	2009	2010	2009
	(In Thousands)			
Change in Benefit Obligation:				
Benefit obligation, beginning of year	$111,033	$ 99,536	$ 9,574	$ 8,852
Service cost	4,144	3,643	179	188
Interest cost	6,941	6,401	519	538
Plan participants' contributions	—	—	554	439
Benefits paid	(2,799)	(2,273)	(1,045)	(1,151)
Actuarial losses	12,141	3,726	363	708
Benefit obligation, end of year	$131,460	$111,033	$ 10,144	$ 9,574
Change in Plan Assets:				
Fair value of plan assets, beginning of year	$ 62,516	$ 45,201	$ —	$ —
Actual return on plan assets	10,082	12,109	—	—
Employer contribution	6,044	7,310	—	—
Benefits paid	(2,556)	(2,104)	—	—
Fair value of plan assets, end of year	$ 76,086	$ 62,516	$ —	$ —
Funded status, end of year	$ (55,374)	$ (48,517)	$ (10,144)	$ (9,574)
Amounts Recognized in the Balance Sheets Consist of:				
Current liability	$ (256)	$ (253)	$ (689)	$ (674)
Noncurrent liability	(55,118)	(48,264)	(9,455)	(8,900)
Net amount recognized	$ (55,374)	$ (48,517)	$ (10,144)	$ (9,574)
Amounts Recognized in Regulatory Assets Consist of:				
Net actuarial loss	$ 39,735	$ 34,857	$ 3,796	$ 3,709
Prior service cost	47	76	—	—
Transition obligation	52	109	115	173
Net amount recognized	$ 39,834	$ 35,042	$ 3,911	$ 3,882

	Pension Benefits		Post-retirement Benefits	
As of December 31,	2010	2009	2010	2009
	(Dollars In Thousands)			
Pension Plans With a Projected Benefit Obligation In Excess of Plan Assets:				
Projected benefit obligation	$131,460	$111,033	$ —	$ —
Fair value of plan assets	76,086	62,516	—	—
Pension Plans With an Accumulated Benefit Obligation In Excess of Plan Assets:				
Accumulated benefit obligation	$106,684	$ 90,157	—	—
Fair value of plan assets	76,086	62,516	—	—
Post-retirement Plans With an Accumulated Post-retirement Benefit Obligation In Excess of Plan Assets:				
Accumulated post-retirement benefit obligation	$ —	$ —	$ 10,144	$ 9,574
Weighted-Average Actuarial Assumptions used to Determine Net Periodic Benefit Obligation:				
Discount rate	5.45%	6.05%	4.90%	5.50%
Compensation rate increase	4.00%	4.00%	—	—

Wolf Creek uses a measurement date of December 31 for its pension and other post-retirement benefit plans. In addition, Wolf Creek uses an interest rate yield curve that is constructed based on the yields on over 500 high-quality, non-callable corporate bonds with maturities between zero and 30 years. A theoretical spot rate curve constructed from this yield curve is then used to discount the annual benefit cash flows of Wolf Creek's pension plan and develop a single-point discount rate matching the plan's payout structure.

The prior service cost is amortized on a straight-line basis over the average future service of the active employees (plan participants) benefiting under the plan at the time of the amendment. The net actuarial loss subject to amortization is amortized on a straight-line basis over the average future service of active plan participants benefiting under the plan without application of an amortization corridor.

Year Ended December 31,	Pension Benefits 2010	2009	2008
	(Dollars in Thousands)		
Components of Net Periodic Cost:			
Service cost	$ 4,144	$ 3,643	$ 3,421
Interest cost	6,941	6,401	5,680
Expected return on plan assets	(5,453)	(4,976)	(4,709)
Amortization of unrecognized:			
Transition obligation, net	57	57	57
Prior service costs	29	43	57
Actuarial loss, net	2,636	2,538	1,696
Net periodic cost before regulatory adjustment	8,354	7,706	6,202
Regulatory adjustment	(1,498)	(945)	—
Net periodic cost	$ 6,856	$ 6,761	$ 6,202
Other Changes in Plan Assets and Benefit Obligations Recognized in Regulatory Assets:			
Current year actuarial (gain)/loss	$ 7,514	$ (3,407)	$ 21,517
Amortization of actuarial loss	(2,636)	(2,538)	(1,696)
Amortization of prior service cost	(29)	(43)	(57)
Amortization of transition obligation	(57)	(57)	(57)
Total recognized in regulatory assets	$ 4,792	$ (6,045)	$ 19,707
Total recognized in net periodic cost and regulatory assets	$11,648	$ 716	$ 25,909
Weighted-Average Actuarial Assumptions used to Determine Net Periodic Cost:			
Discount rate	6.05%	6.15%	6.15%
Expected long-term return on plan assets	8.00%	8.00%	8.25%
Compensation rate increase	4.00%	4.00%	4.00%

Year Ended December 31,	Post-retirement Benefits 2010	2009	2008
	(Dollars in Thousands)		
Components of Net Periodic Cost:			
Service cost	$ 179	$ 188	$ 203
Interest cost	519	538	517
Expected return on plan assets	—	—	—
Amortization of unrecognized:			
Transition obligation, net	58	58	58
Prior service costs	—	—	—
Actuarial loss, net	276	257	231
Net periodic cost before regulatory adjustment	1,032	1,041	1,009
Regulatory adjustment	—	—	—
Net periodic cost	$ 1,032	$ 1,041	$ 1,009
Other Changes in Plan Assets and Benefit Obligations Recognized in Regulatory Assets:			
Current year actuarial (gain)/loss	$ 363	$ 708	$ 362
Amortization of actuarial loss	(276)	(257)	(231)
Amortization of prior service cost	—	—	—
Amortization of transition obligation	(58)	(58)	(58)
Total recognized in regulatory assets	$ 29	$ 393	$ 73
Total recognized in net periodic cost and regulatory assets	$ 1,061	$ 1,434	$ 1,082
Weighted-Average Actuarial Assumptions used to Determine Net Periodic Cost:			
Discount rate	5.50%	6.05%	6.05%
Expected long-term return on plan assets	—	—	—
Compensation rate increase	—	—	—

We estimate that we will amortize the following amounts from regulatory assets into net periodic cost in 2011.

	Pension Benefits	Other Post-retirement Benefits
	(In Thousands)	
Actuarial loss	$ 3,664	$ 281
Prior service cost	16	—
Transition obligation	52	58
Total	$ 3,732	$ 339

The expected long-term rate of return on plan assets is based on historical and projected rates of return for current and planned asset classes in the plans' investment portfolios. Assumed projected rates of return for each asset class were selected after analyzing long-term historical experience and future expectations of the volatility of the various asset classes. Based on target asset allocations for each asset class, the overall expected rate of return for the portfolios was developed, adjusted for historical and expected experience of active portfolio management results compared to benchmark returns and for the effect of expenses paid from plan assets.

For measurement purposes, we assumed annual health care cost growth rates were as follows.

As of December 31,	2010	2009
Health care cost trend rate assumed for next year	8.0%	8.0%
Rate to which the cost trend rate is assumed to decline (the ultimate trend rate)	5.0%	5.0%
Year that the rate reaches the ultimate trend rate	2018	2018

The health care cost trend rate affects the projected benefit obligation. A 1% change in assumed health care cost growth rates would have effects shown in the following table.

	One-Percentage-Point Increase	One-Percentage-Point Decrease
	(In Thousands)	
Effect on total of service and interest cost	$ (8)	$ 8
Effect on the present value of the projected benefit obligation	(85)	79

Plan Assets

The Wolf Creek pension plan investment strategy supports the objective of the fund, which is to earn the highest possible return on plan assets consistent with a reasonable and prudent level of risk. Investments are diversified across classes, sectors and manager style to maximize returns and minimize the risk of large losses. Wolf Creek delegates investment management to specialists in each asset class and, where appropriate, provides the investment managers with specific guidelines, which include allowable and/or prohibited investment types. Prohibited investments include investments in the equity or debt securities of the companies that collectively own Wolf Creek or companies that control such companies, which includes our and KGE securities. Wolf Creek has also established restrictions for certain classes of plan assets including that international equity securities should not exceed 25% of total plan assets, no more than 5% of the market value of the plan assets should be invested in the common stock of one corporation and the equity investment in any one corporation should not exceed 1% of its outstanding common stock. Wolf Creek does not utilize a separate investment trust for the purpose of funding other post-retirement benefits as it does for its pension plan.

The target allocations for Wolf Creek's pension plan assets are 22% to international equity securities, 43% to domestic equity securities, 25% to debt securities, 5% to real estate securities and 5% to commodity investments. The investments in both international and domestic equity securities include investments in large-, mid- and small-cap companies, private equity funds and investment funds with underlying investments similar to those previously mentioned. The investments in debt securities include core and high-yield bonds. Core bonds include funds invested in investment grade debt securities of corporate entities, obligations of U.S. and foreign governments and their agencies, and private debt securities. High-yield bonds include a fund with underlying investments in non-investment grade debt securities of corporate entities, private placements and bank debt. Real estate securities include funds invested in commercial and residential real estate properties while commodity investments include funds invested in commodity-related instruments.

Wolf Creek's investments in equity, debt and commodity instruments are recorded at fair value using quoted market prices or valuation models utilizing observable market data when available. A portion of the investments is comprised of real estate securities that require significant unobservable market information to measure the fair value of the investments. Real estate securities are measured at fair value using a combination of market- and income-based models utilizing market discount rates, projected cash flows and the estimated value into perpetuity.

Similar to other assets measured at fair value, GAAP establishes a hierarchal framework for disclosing the transparency of the inputs utilized in measuring pension and other post-retirement benefit plan assets at fair value. From time to time, the pension and post-retirement trusts may buy and sell investments resulting in changes within the hierarchy. See Note 4,"Financial and Derivative Instruments, Trading Securities, Energy Marketing and Risk Management," for a description of the hierarchal framework.

The following table provides the fair value of KGE's 47% share of Wolf Creek's pension plan assets and the corresponding level of hierarchy as of December 31, 2010 and 2009.

As of December 31, 2010	Level 1	Level 2	Level 3	Total
	(In Thousands)			
Assets:				
Domestic equity	$ 31,492	$ —	$ —	$ 31,492
International equity	9,036	9,597	—	18,633
Core bonds	—	14,156	—	14,156
High-yield bonds	3,319	—	—	3,319
Real estate securities	—	—	3,160	3,160
Commodities	—	4,558	—	4,558
Cash equivalents	1	767	—	768
Total Assets Measured at Fair Value	$ 43,848	$ 29,078	$ 3,160	$ 76,086
As of December 31, 2009				
Assets:				
Domestic equity	$ 24,947	$ 3,451	$ —	$ 28,398
International equity	8,021	4,458	—	12,479
Core bonds	—	11,864	—	11,864
High-yield bonds	3,018	—	—	3,018
Real estate securities	—	—	2,416	2,416
Commodities	—	3,594	—	3,594
Cash equivalents	1	746	—	747
Total Assets Measured at Fair Value	$ 35,987	$ 24,113	$ 2,416	$ 62,516

The following table provides a reconciliation of KGE's 47% share of Wolf Creek's pension plan assets measured at fair value using significant level 3 inputs for the years ended December 31, 2010 and 2009.

	Real Estate Securities
	(In Thousands)
Balance as of December 31, 2009	$ 2,416
Actual gain (loss) on plan assets:	
Relating to assets still held at the reporting date	393
Relating to assets sold during the period	(2)
Purchases, issuances and settlements	353
Balance as of December 31, 2010	$ 3,160
Balance as of January 1, 2009	$ —
Actual gain (loss) on plan assets:	
Relating to assets still held at the reporting date	(370)
Relating to assets sold during the period	6
Purchases, issuances and settlements	2,780
Balance as of December 31, 2009	$ 2,416

Cash Flows

The following table shows our expected cash flows for KGE's 47% share of Wolf Creek's pension and other post-retirement benefit plans for future years.

	Pension Benefits		Post-retirement Benefits	
Expected Cash Flows	To/(From) Trust	To/(From) Company Assets	To/(From) Trust	To/(From) Company Assets
	(In Millions)			
Expected contributions:				
2011	$ 11.0	$ 0.2	$ —	$ 0.7
Expected benefit payments:				
2011	$ (2.7)	$(0.2)	$ —	$(0.7)
2012	(3.1)	(0.2)	—	(0.7)
2013	(3.7)	(0.2)	—	(0.8)
2014	(4.2)	(0.2)	—	(0.8)
2015	(4.9)	(0.2)	—	(0.8)
2016 – 2020	(37.8)	(1.1)	—	(4.2)

Savings Plan

Wolf Creek maintains a qualified 401(k) savings plan in which most of its employees participate. They match employees' contributions in cash up to specified maximum limits. Wolf Creek's contributions to the plan are deposited with a trustee and invested at the direction of plan participants into one or more of the investment alternatives provided under the plan. KGE's portion of the expense associated with Wolf Creek's matching contributions was $1.1 million in 2010, $1.1 million in 2009 and $1.0 million in 2008.

13. COMMITMENTS AND CONTINGENCIES

Purchase Orders and Contracts

As part of our ongoing operations and capital expenditure program, we have purchase orders and contracts, excluding fuel, which is discussed below under " — Purchased Power and Fuel Commitments," that had an unexpended balance of approximately $671.2 million as of December 31, 2010, of which $427.7 million had been committed. The $427.7 million of commitments relates to purchase obligations issued and outstanding at year-end.

The yearly detail of the aggregate amount of required payments as of December 31, 2010, was as follows.

	Committed Amount
	(In Thousands)
2011	$ 268,496
2012	76,169
2013	47,895
Thereafter	35,164
Total amount committed	$ 427,724

Federal Clean Air Act

We must comply with the Federal Clean Air Act, state laws and implementing regulations that impose, among other things, limitations on pollutants generated during our operations, including sulfur dioxide (SO_2), particulate matter, nitrogen oxides (NOx) and mercury. In addition, we must comply with the provisions of the Federal Clean Air Act Amendments of 1990 that require reductions in SO_2 and NOx.

Emissions from our generating facilities, including particulate matter, SO_2 and NOx, have been determined by regulation to reduce visibility by causing or contributing to regional haze. Under federal laws, such as the Clean Air Visibility Rule, and pursuant to an agreement with the Kansas Department of Health and Environment (KDHE), we are required to install and maintain controls to reduce emissions found to cause or contribute to regional haze.

Under the Federal Clean Air Act, the Environmental Protection Agency (EPA) sets National Ambient Air Quality Standards (NAAQS) for six criteria pollutants considered harmful to public health and the environment, including particulate matter, NOx, ozone and SO_2, which result from coal combustion. Areas meeting the NAAQS are designated attainment areas while those that do not meet the NAAQS are considered nonattainment areas. In 2009, KDHE proposed to designate portions of the Kansas City area nonattainment for the 8-hour ozone standard, which has the potential to impact our operations. Each state must develop a plan to bring nonattainment areas into compliance with the NAAQS. NAAQS must be reviewed by the EPA at five-year intervals.

In 2010, the EPA strengthened the NAAQS for both NOx and SO_2. We are currently evaluating what impact this could have on our operations. If we are required to install additional equipment to control emissions at our facilities, the revised NAAQS could have a material impact on our operations and consolidated financial results.

Environmental Projects

We will continue to make significant capital expenditures at our power plants to reduce regulated emissions. The amount of these expenditures could change materially depending on the timing and nature of required investments, the specific outcomes resulting from interpretation of existing regulations, new regulations, legislation and the manner in which we operate the plants. In addition to the capital investment, in the event we install new equipment, such equipment may cause us to incur significant increases in annual operating and maintenance expense and may reduce the net production, reliability and availability of the plants. The degree to which we will need to reduce emissions and the timing of when such emissions controls may be required is uncertain. Additionally, our ability to access capital markets and the availability of materials, equipment and contractors may affect the timing and ultimate amount of such capital investments.

The environmental cost recovery rider (ECRR) allows for the more timely inclusion in retail prices the costs of capital expenditures associated with environmental improvements, including those required by the Federal Clean Air Act. In order to change our prices to recognize increased operating and maintenance costs, however, we must file a general rate case with the KCC. A recent order of the KCC indicated that it may be more appropriate to recover environmental costs at La Cygne through the filing of a general rate case as opposed to the ECRR. This could increase the time between making these investments and having them reflected in the prices we charge our customers, as well as the amount we charge our customers. Our anticipated capital expenditures at La Cygne for environmental equipment for 2011 through 2013 are $429.1 million.

Greenhouse Gases

Under EPA regulations finalized in May 2010, known as the tailoring rule, the EPA began regulating greenhouse gas (GHG) emissions from certain stationary sources in January 2011. The regulations are being implemented pursuant to two Federal Clear Air Act programs: the Title V Operating Permit program and the program requiring a permit if undergoing construction or major modifications, which is referred to as the Prevention of Significant Deterioration program (PSD). Obligations relating to Title V permits will include recordkeeping and monitoring requirements. With respect to PSD permits, projects that cause a significant increase in GHG emissions (currently defined to be more than 75,000 tons or more per year or 100,000 tons or more per year, depending on various factors), will be required to implement best available control technology (BACT). The EPA has issued guidance on what BACT entails for the control of GHGs and individual states are now required to determine what controls are required for facilities within their jurisdiction on a case-by-case basis. We cannot at this time determine the impact of these new regulations on our operations and consolidated financial results, but we believe the cost of compliance with new regulations could be material.

Renewable Energy Standard

In May 2009, Kansas enacted legislation that mandates, among other requirements, that more energy be derived from renewable sources. In years 2011 through 2015 net renewable generation capacity must be 10% of the average peak demand for the three prior years, subject to limited exceptions. This requirement increases to 15% for years 2016 through 2019 and 20% for 2020 and thereafter. We have worked with third parties to develop approximately 300 MW of qualifying wind generation facilities, which together with the use of renewable energy credits, we expect to meet the 2011 requirement. On December 14, 2010, we announced that we reached two separate agreements with third parties, subject to regulatory approval, to purchase under 20-year supply contracts the renewable energy produced from approximately 370 MW of wind generation beginning in late 2012. We expect these agreements, along with our prior development of wind generation facilities, will satisfy our net renewable generation requirement through

2015 and contribute toward meeting the increased requirement beginning in 2016.

Manufactured Gas Sites

We have been identified as being partially responsible for remediating a number of former manufactured gas sites located in Kansas. We and KDHE entered into a consent agreement governing all future work at these sites. Under terms of the consent agreement, we agreed to investigate and, if necessary, remediate these sites. Pursuant to an environmental indemnity agreement with ONEOK Inc. (ONEOK), the current owner of some of the sites, ONEOK assumed total liability for remediation of seven sites and we share liability for remediation with ONEOK for five sites. Our total liability for the five shared sites is capped at $3.8 million.

Our environmental liability for remediation of former manufactured gas sites in Missouri associated with assets we divested many years ago had been limited to $7.5 million by the terms of an environmental indemnity agreement with the purchaser of those assets. In June 2010, the purchaser agreed to reduce our maximum liability to $2.5 million, which reflects our share of the purchaser's expected remediation costs. We have settled this liability.

EPA Lawsuit

Under Section 114(a) of the Federal Clean Air Act, the EPA has been conducting investigations nationwide to determine whether modifications at coal-fired power plants are subject to the New Source Review permitting program or New Source Performance Standards. These investigations focus on whether projects at coal-fired plants were routine maintenance or whether the projects were substantial modifications that could reasonably have been expected to result in a significant net increase in emissions. The New Source Review program requires companies to obtain permits and, if necessary, install control equipment to address emissions when making a major modification or a change in operation if either is expected to cause a significant net increase in emissions.

In January 2004, the EPA notified us that certain projects completed at JEC violated certain requirements of the New Source Review program. In February 2009, the Department of Justice, on behalf of the EPA, filed a lawsuit against us in U.S. District Court in the District of Kansas asserting substantially the same claims. On January 25, 2010, we announced a settlement of the lawsuit. The settlement was filed with the court, seeking its approval, and on March 26, 2010, the court entered an order approving the settlement. The settlement requires that we install a selective catalytic reduction (SCR) on one of the three JEC coal units by the end of 2014. We estimate the cost of this to be approximately $240.0 million. This amount could change materially depending on final engineering and design. Depending on the NOx emission reductions attained by the single SCR and attainable through the installation of other controls on the other two JEC coal units, we may have to install an SCR on another JEC unit by the end of 2016, if needed to meet NOx reduction targets. Recovery of costs to install these systems is subject to the approval of our regulators. We believe these costs are appropriate for inclusion in the prices we are allowed to charge our customers. We will also invest $5.0 million over six years in environmental mitigation projects that we will own. In 2009, we recorded as part of the settlement $1.0 million for environmental mitigation projects that will be owned by a qualifying third party and a $3.0 million civil penalty.

FERC Investigation

We continue to respond to a non-public investigation by FERC of our use of transmission service between July 2006 and February 2008. On May 7, 2009, FERC staff advised us that it had preliminarily concluded that we improperly used secondary network transmission service to facilitate off-system wholesale power sales in violation of applicable FERC orders and Southwest Power Pool (SPP) tariffs. FERC staff alleged we received $14.3 million of unjust profits through such activities. We sent a response to FERC staff disputing both the legal basis for its allegations and their factual underpinnings. Based on our response, FERC staff substantially revised downward its preliminary conclusions to allege that we received $3.0 million of unjust profits and failed to pay $3.2 million to the SPP for transmission service. On March 4, 2010, we sent a response to FERC staff disputing its revised conclusions. We continue to believe that our use of transmission service was in compliance with FERC orders and SPP tariffs. We are unable to predict the outcome of this investigation or its impact on our consolidated financial results, but an adverse outcome could result in refunds and fines, the amounts of which could be material, and potentially could alter the manner in which we are permitted to buy and sell energy and use transmission service.

Nuclear Decommissioning

Nuclear decommissioning is a nuclear industry term for the permanent shutdown of a nuclear power plant and the removal of radioactive components in accordance with Nuclear Regulatory Commission (NRC) requirements. The NRC will terminate a plant's license and release the property for unrestricted use when a company has reduced the residual radioactivity of a nuclear plant to a level mandated by the NRC. The NRC requires companies with nuclear plants to prepare formal financial plans to fund nuclear decommissioning. These plans are designed so that sufficient funds required for nuclear decommissioning will be accumulated prior to the expiration of the license of the related nuclear power plant. Wolf Creek files a nuclear decommissioning site study with the KCC every three years.

The KCC reviews nuclear decommissioning plans in two phases. Phase one is the approval of the revised nuclear decommissioning study including the estimated costs to decommission the plant. Phase two involves the review and approval by the KCC of a "funding schedule" prepared by the owner of the nuclear facility detailing how it plans to fund the future-year dollar amount of its pro rata share of the decommissioning costs.

The KCC approved Wolf Creek's most recent nuclear decommissioning site study in August 2009. Based on the study, our share of decommissioning costs, including decontamination, dismantling and site restoration, is estimated to be $279.0 million. This amount compares to the prior site study estimate of $243.3 million. The site study cost estimate represents the estimate to decommission Wolf Creek as of the site study year. The actual nuclear decommissioning costs may vary from the estimates because of changes in regulations and technologies as well as changes in costs for labor, materials and equipment.

We are allowed to recover nuclear decommissioning costs in our prices over a period equal to the operating license of Wolf Creek, which is through 2045. The NRC requires that funds sufficient to meet nuclear decommissioning obligations be held in trust. We believe that the KCC approved funding level will also be sufficient to meet the NRC requirement. Our consolidated financial results would be materially adversely affected if we were not allowed to recover in our prices the full amount of the funding requirement.

We recovered in our prices and deposited in an external trust fund for nuclear decommissioning approximately $3.1 million in 2010 and $2.9 million in both 2009 and 2008. We record our investment in the NDT fund at fair value, which approximated $127.0 million as of December 31, 2010, and $112.3 million as of December 31, 2009.

Storage of Spent Nuclear Fuel

Under the Nuclear Waste Policy Act of 1982, the Department of Energy (DOE) is responsible for the permanent disposal of spent nuclear fuel. Wolf Creek pays into a federal Nuclear Waste Fund administered by the DOE a quarterly fee for the future disposal of spent nuclear fuel. Our share of the fee, calculated as one-tenth of a cent for each kilowatt-hour of net nuclear generation delivered to customers, was $4.0 million in 2010, $3.7 million in 2009 and $3.5 million in 2008. We include these costs in fuel and purchased power expense on our consolidated statements of income.

In March 2010, the DOE filed a motion to withdraw its application with the NRC to construct a national repository for the disposal of spent nuclear fuel and high-level radioactive waste at Yucca Mountain, Nevada, which would end the licensing process. An NRC board denied the DOE's motion to withdraw its application in June 2010 and the DOE appealed that decision to the full NRC in early July 2010. The NRC has not yet decided that appeal. The question of the DOE's legal authority to withdraw its license application also is pending in multiple lawsuits filed with a federal appellate court. Oral argument to the court is set for late March 2011. Wolf Creek has an on-site storage facility designed to hold all spent fuel generated at the plant through 2025 and believes it will be able to expand on-site storage as needed past 2025. We cannot predict when, or if, an alternative disposal site will be available to receive Wolf Creek's spent nuclear fuel and will continue to monitor this activity.

Nuclear Insurance

We maintain nuclear insurance for Wolf Creek in four areas: liability, worker radiation, property and accidental outage. These policies contain certain industry standard exclusions, including, but not limited to, ordinary wear and tear and war. The nuclear liability and property insurance programs subscribed to by members of the nuclear power generating industry no longer include industry aggregate limits for non-certified acts, as defined by the Terrorism Risk Insurance Act, of terrorism-related losses, including replacement power costs. An industry aggregate limit of $3.2 billion plus any reinsurance recoverable by Nuclear Electric Insurance Limited (NEIL), our insurance provider, exists for property claims, including accidental outage power costs, for acts of terrorism affecting Wolf Creek or any other nuclear energy facility property policy within twelve months from the date of the first act. These limits are the maximum amount to be paid to members who sustain losses or damages from these types of terrorist acts. In addition, industry-wide retrospective assessment programs (discussed below) can apply once these insurance programs have been exhausted.

Nuclear Liability Insurance

Pursuant to the Price-Anderson Act, which has been reauthorized through December 31, 2025, by the Energy Policy Act of 2005, we are required to insure against public liability claims resulting from nuclear incidents to the full limit of public liability, which is currently approximately $12.6 billion. This limit of liability consists of the maximum available commercial insurance of $375.0 million, and the remaining $12.2 billion is provided through mandatory participation in an industry-wide retrospective assessment program. Under this retrospective assessment program, the owners of Wolf Creek are jointly and severally subject to an assessment of up to $117.5 million (our share is $55.2 million), payable at no more than $17.5 million (our share is $8.2 million) per incident per year per reactor. Both the total and yearly assessment is subject to an inflation adjustment based on the Consumer Price Index and applicable premium taxes. This assessment also applies in excess of our worker radiation claims insurance. The next scheduled inflation adjustment is scheduled for August 2013. In addition, Congress could impose additional revenue-raising measures to pay claims.

Nuclear Property Insurance

The owners of Wolf Creek carry decontamination liability, premature nuclear decommissioning liability and property damage insurance for Wolf Creek totaling approximately $2.8 billion (our share is $1.3 billion). This insurance is provided by NEIL. In the event of an accident, insurance proceeds must first be used for reactor stabilization and site decontamination in accordance with a plan mandated by the NRC. Our share of any remaining proceeds can be used to pay for property damage, decontamination expenses or, if certain requirements are met, including nuclear decommissioning the plant, toward a shortfall in the NDT fund.

Accidental Nuclear Outage Insurance

The owners also carry additional insurance with NEIL to cover costs of replacement power and other extra expenses incurred during a prolonged outage resulting from accidental property damage at Wolf Creek. If significant losses were incurred at any of the nuclear plants insured under the NEIL policies, we may be subject to retrospective assessments under the current policies of approximately $26.2 million (our share is $12.3 million).

Although we maintain various insurance policies to provide coverage for potential losses and liabilities resulting from an accident or an extended outage, our insurance coverage may not be adequate to cover the costs that could result from a catastrophic accident or extended outage at Wolf Creek. Any substantial losses not covered by insurance, to the extent not recoverable in our prices, would have a material adverse affect on our consolidated financial results.

Fuel and Purchased Power Commitments

To supply a portion of the fuel requirements for our power plants, the owners of Wolf Creek have entered into various commitments to obtain nuclear fuel and we have entered into various commitments to obtain coal and natural gas. Some of these contracts contain provisions for price escalation and minimum purchase commitments. As of December 31, 2010, our share of Wolf Creek's nuclear fuel commitments was approximately $45.3 million for uranium concentrates expiring in 2017, $6.9 million for conversion expiring in 2017, $116.6 million for enrichment expiring in 2024 and $44.7 million for fabrication expiring in 2024.

As of December 31, 2010, our coal and coal transportation contract commitments in 2010 dollars under the remaining terms of the contracts were approximately $1.5 billion. The two largest contracts expire in 2013 and 2020, with the remaining contracts expiring at various times through 2020.

As of December 31, 2010, our natural gas transportation contract commitments in 2010 dollars under the remaining terms of the contracts were approximately $179.8 million. The natural gas transportation contracts provide firm service to several of our natural gas burning facilities and expire at various times through 2030.

We have purchase power agreements with the owners of two separate wind generation facilities located in Kansas with a combined capacity of 146 MW. The agreements expire in late 2028 and early 2029 and provide for our receipt and purchase of the energy produced at a fixed price per unit of output. We estimate that our annual cost for energy purchased from these wind generation facilities will be approximately $19.5 million.

14. ASSET RETIREMENT OBLIGATIONS

Legal Liability

We have recognized legal obligations associated with the disposal of long-lived assets that result from the acquisition, construction, development or normal operation of such assets. The recording of AROs for regulated operations has no income statement impact due to the deferral of the adjustments through the establishment of a regulatory asset.

We initially recorded AROs at fair value for the estimated cost to decommission Wolf Creek (KGE's 47% share), retire our wind generating facilities, dispose of asbestos insulating material at our power plants, remediate ash disposal ponds and dispose of polychlorinated biphenyl (PCB)-contaminated oil.

The following table summarizes our legal AROs included on our consolidated balance sheets in long-term liabilities.

As of December 31,	2010	2009
	(In Thousands)	
Beginning ARO	$ 119,519	$ 95,083
Liabilities incurred	—	1,289
Liabilities settled	(738)	(1,922)
Accretion expense	7,218	4,727
Increase in nuclear decommissioning ARO liability	—	20,342
Ending ARO	$125,999	$ 119,519

As discussed in Note 13, "Commitments and Contingencies — Nuclear Decommissioning," Wolf Creek filed a nuclear decommissioning study with the KCC in 2009. As a result of the study, we recorded a $20.3 million increase in our ARO to reflect revisions to the estimated costs to decommission Wolf Creek.

Conditional ARO refers to a legal obligation to perform an asset retirement activity in which the timing and/or method of settlement are conditional on a future event that may or may not be within the control of the entity. We determined that our conditional AROs include the retirement of our wind generation facilities, disposal of asbestos insulating material at our power plants, the remediation of ash disposal ponds and the disposal of PCB-contaminated oil.

We have an obligation to retire our wind generation facilities and remove the foundations. The ARO related to our wind generation facilities was determined based upon the date each wind generation facility was placed into service.

The amount of the retirement obligation related to asbestos disposal was recorded as of 1990, the date when the EPA published the "National Emission Standards for Hazardous Air Pollutants: Asbestos NESHAP Revision; Final Rule."

We operate, as permitted by the state of Kansas, ash landfills at several of our power plants. The ash landfills retirement obligation was determined based upon the date each landfill was originally placed in service.

PCB-contaminated oil is contained within company electrical equipment, primarily transformers. The PCB retirement obligation was determined based upon the PCB regulations that originally became effective in 1978.

Non-Legal Liability — Cost of Removal

We recover in our prices the costs to dispose of plant assets that do not represent legal retirement obligations. As of December 31, 2010 and 2009, we had $70.3 million and $68.1 million, respectively, in amounts collected, but not yet spent, for removal costs classified as a regulatory liability.

15. LEGAL PROCEEDINGS

In late 2002, one of our former executive officers resigned from his position and another executive officer was placed on administrative leave from his position. Following the completion of an investigation and the publication of a report prepared by a special committee of our board of directors, our board of directors determined that their employment was terminated for cause. In June 2003, we filed a demand for arbitration with the American Arbitration Association asserting claims against them arising out of their previous employment and seeking to avoid payment of compensation not yet paid to them under various plans and agreements. They filed counterclaims against us alleging substantial damages related to the termination of their employment and the publication of the report of the special committee. As of December 31, 2010, we had accrued liabilities of $80.6 million for compensation not yet paid to them and $8.3 million for legal fees and expenses they had incurred. As of December 31, 2009, we had accrued liabilities of $77.6 million for compensation not yet paid to them and $6.8 million for legal fees and expenses they had incurred. The arbitration was stayed in August 2004 pending final resolution of criminal charges filed by the United States Attorney's Office against them in U.S. District Court in the District of Kansas. In August 2010, these criminal charges were dismissed and subsequently the stay of the arbitration was lifted. We expect arbitration proceedings to conclude in 2011. We have reclassified about $54.0 million, comprised of various elements of compensation, from other long-term liabilities to other current liabilities on our consolidated balance sheet. We intend to vigorously defend against the counterclaims they filed in the arbitration. We are unable to predict the ultimate amount of the compensation, legal fees or related amounts we may be required to pay them, or the ultimate impact of these matters on our consolidated financial results.

We and our subsidiaries are involved in various other legal, environmental and regulatory proceedings. We believe that adequate provisions have been made and accordingly believe that the ultimate disposition of such matters will not have a material adverse affect on our consolidated financial results.

See also Note 3, "Rate Matters and Regulation," and Note 13, "Commitments and Contingencies."

16. COMMON AND PREFERRED STOCK

Activity in Westar Energy's stock accounts for each of the three years ended December 31 is as follows:

	Cumulative preferred stock shares	Common stock shares
Balance at December 31, 2007	214,363	95,463,180
Issuance of common stock	—	12,847,955
Balance at December 31, 2008	214,363	108,311,135
Issuance of common stock	—	760,865
Balance at December 31, 2009	214,363	109,072,000
Issuance of common stock	—	3,056,068
Balance at December 31, 2010	214,363	112,128,068

Westar Energy's articles of incorporation, as amended, provide for 150,000,000 authorized shares of common stock. As of December 31, 2010, we had 112,128,068 shares issued and outstanding.

Westar Energy has a direct stock purchase plan (DSPP). Shares sold pursuant to the DSPP may be either original issue shares or shares purchased in the open market. During 2010, 2009 and 2008, Westar Energy issued 734,918 shares, 760,865 shares and 592,772 shares, respectively, through the DSPP and other stock-based plans operated under the 1996 LTISA Plan. As of December 31, 2010 and 2009, a total of 2,590,942 shares and 3,196,816 shares, respectively, were available under the DSPP registration statement.

Common Stock Issuance

Through a Sales Agency Financing Agreement entered into with a broker dealer subsidiary of a bank in 2007, Westar Energy sold 1.2 million shares of common stock for $25.0 million in 2010 and 1.1 million shares of common stock for $26.9 million in 2008. Westar Energy did not sell any shares of common stock under this agreement during 2009.

During 2010, Westar Energy entered into two separate forward sale agreements with banks. The use of a forward sale agreement allows Westar Energy the means to minimize equity market uncertainty by pricing a common stock offering under then existing market conditions while mitigating share dilution by postponing the issuance of common stock until funds are needed. Westar Energy is also better able to match the timing of its financing needs with its capital investment and regulatory plans. The forward sale transactions are entered into at market prices; therefore, the forward sale agreements have no initial fair value. Westar Energy will not receive any proceeds from the sale of common stock under the forward sale agreements until transactions are settled. Upon settlement, Westar Energy will record the forward sale agreements within equity. Except in specified circumstances or events that would require physical share settlement, Westar Energy is able to elect to settle any forward sale transactions by means of physical share, cash or net share settlement, and is also able to elect to settle the forward sale transactions in whole, or in part, earlier than the stated maturity dates. Currently, Westar Energy anticipates settling the forward sale transactions through physical share settlement. The shares under the forward sale agreements were initially priced when the agreements were entered into and are subject to certain fixed pricing adjustments during the term of the agreements. Accordingly, assuming physical share settlement, Westar's net proceeds from the forward sale transactions will represent the prices established by the forward sale agreements applicable to the time periods in which physical settlement occurs.

Westar Energy entered into one such forward sale agreement on November 4, 2010. Under the terms of the agreement, the bank, as forward seller, borrowed 7.5 million shares of Westar Energy's common stock from third parties and sold them to a group of underwriters for $25.54 per share. Under an over-allotment option included in the agreement, the underwriters purchased approximately 1.0 million additional shares on November 5, 2010, also for $25.54 per share, which increased the total number of shares under the forward sale agreement to approximately 8.5 million shares. The underwriters receive a commission equal to 3.5% of the sales price of all shares sold under the agreement. Westar Energy must settle the forward sale agreement within 18 months of the transaction date. Assuming physical share settlement of this agreement at December 31, 2010, Westar Energy would have received aggregate proceeds of approximately $206.2 million, net of commission, based on an average forward price of $24.32 per share.

On April 2, 2010, Westar Energy entered into a new, three-year Sales Agency Financing Agreement and forward sale agreement. The maximum amount that Westar Energy may offer and sell under the agreements is the lesser of an aggregate of $500.0 million or approximately 22.0 million shares, subject to adjustment for share splits, share combinations and share dividends. Under the terms of the Sales Agency Financing Agreement, Westar Energy may offer and sell shares of its common stock from time to time through the broker dealer subsidiary, as agent. The broker dealer receives a commission equal to 1% of the sales price of all shares sold under the agreement. In addition, under the terms of the Sales Agency Financing Agreement and forward sale agreement, Westar Energy may from time to time enter into one or more forward sale transactions with the bank, as forward purchaser, and the bank will borrow shares of Westar Energy's common stock from third parties and sell them through its broker dealer. Westar Energy must settle the forward sale transactions within a year of the date each transaction is entered. As of December 31, 2010, Westar Energy had entered into forward sale transactions with respect to an aggregate of approximately 5.4 million shares of common stock. As partial settlement of the forward sale transactions, Westar Energy delivered approximately 0.5 million shares of common stock for proceeds of $10.4 million on October 14, 2010. On December 20, 2010, Westar Energy delivered approximately 0.7 million additional shares for proceeds of $16.0 million as partial settlement of the forward sale transactions. Assuming physical share settlement of the approximately 4.2 million remaining shares of common stock at December 31, 2010, Westar Energy would have received aggregate proceeds of approximately $94.0 million, net of commission, based on an average forward price of $22.16 per share.

On May 29, 2008, Westar Energy entered into an underwriting agreement relating to the offer and sale of 6.0 million shares of its common stock. On June 4, 2008, Westar Energy issued all 6.0 million shares and received $140.6 million in total proceeds, net of underwriting discounts and fees related to the offering.

In 2008, Westar Energy also completed a forward sale agreement entered into in November 2007 by delivering 5.1 million shares of common stock for proceeds of $123.0 million.

Westar Energy used the proceeds from the issuance of common stock to repay borrowings under its revolving credit facility, with such borrowed amounts principally related to investments in capital equipment, as well as for working capital and general corporate purposes.

Preferred Stock Not Subject to Mandatory Redemption

Westar Energy's cumulative preferred stock is redeemable in whole or in part on 30 to 60 days' notice at our option. The table below shows our redemption amount for all series of preferred stock not subject to mandatory redemption as of December 31, 2010.

Rate	Shares	Principal Outstanding	Call Price	Premium	Total Cost to Redeem
		(Dollars in Thousands)			
4.500%	121,613	$12,161	108.0%	$ 973	$13,134
4.250%	54,970	5,497	101.5%	82	5,579
5.000%	37,780	3,778	102.0%	76	3,854
		$21,436		$1,131	$22,567

The provisions of Westar Energy's articles of incorporation, as amended, contain restrictions on the payment of dividends or the making of other distributions on its common stock while any preferred shares remain outstanding unless certain capitalization ratios and other conditions are met. If the ratio of the capital represented by Westar Energy's common stock, including premiums on its capital stock and its surplus accounts, to its total capital and its surplus accounts at the end of the second month immediately preceding the date of the proposed payment of dividends, adjusted to reflect the proposed payment (capitalization ratio), will be less than 20%, then the payment of the dividends on its common stock, including the proposed payment, during the 12-month period ending with and including the date of the proposed payment shall not exceed 50% of its net income available for dividends for the 12-month period ending with and including the second month immediately preceding the date of the proposed payment. If the capitalization ratio is 20% or more but less than 25%, then the payment of dividends on its common stock, including the proposed payment, during the 12-month period ending with and including the date of the proposed payment shall not exceed 75% of its net income available for dividends for the 12-month period ending with and including the second month immediately preceding the date of the proposed payment. Except to the extent permitted above, no payment or other distribution may be made that would reduce the capitalization ratio to less than 25%. The capitalization ratio is determined based on the unconsolidated balance sheet for Westar Energy. As of December 31, 2010, the capitalization ratio was greater than 25%.

So long as there are any outstanding shares of Westar Energy preferred stock, Westar Energy shall not without the consent of a majority of the shares of preferred stock or if more than one-third of the outstanding shares of preferred stock vote negatively and without the consent of a percentage of any and all classes required by law and Westar Energy's articles of incorporation, declare or pay any dividends (other than stock dividends or dividends applied by the recipient to the purchase of additional shares) or make any other distribution upon common stock unless, immediately after such distribution or payment the sum of Westar Energy's capital represented by its outstanding common stock and its earned and any capital surplus shall not be less than $10.5 million plus an amount equal to twice the annual dividend requirement on all the then outstanding shares of preferred stock.

17. VARIABLE INTEREST ENTITIES

Effective January 1, 2010, we adopted accounting guidance that amends the consolidation criteria for VIEs. The amended guidance requires a qualitative assessment rather than a quantitative assessment in determining the primary beneficiary of a VIE. A qualitative assessment includes understanding the entity's purpose and design, including the nature of the entity's activities and the risks that the entity was designed to create and pass through to its variable interest holders. A reporting enterprise is deemed to be the primary beneficiary of a VIE if it has (a) the power to direct the activities of the VIE that most significantly impact the VIE's economic performance and (b) the obligation to absorb losses or right to receive benefits from the VIE that could potentially be significant to the VIE. The primary beneficiary of a VIE is required to consolidate the VIE. We have concluded that trusts holding assets we lease, which include the 8% interest in JEC, the 50% interest in La Cygne unit 2 and railcars we use to transport coal to some of our plants, are VIEs of which we are the primary beneficiary. With the consolidation of these VIEs, we ceased accounting for these transactions as leases. See Note 18, "Leases," for additional information.

We assess all entities with which we become involved to determine whether such entities are VIEs and, if so, whether or not we are the primary beneficiary of such entities. We also continuously assess whether we are the primary beneficiary of the VIEs with which we are involved. Prospective changes in facts and circumstances may cause us to reconsider our determination as it relates to the identification of the primary beneficiary.

8% Interest in Jeffrey Energy Center

Under an agreement that expires in January 2019, we lease an 8% interest in JEC from a trust. The trust was financed with an equity contribution from an owner participant and debt issued by the trust. The trust was created specifically to purchase the 8% interest in JEC and lease it to a third party, and does not hold any other assets. We meet the requirements to be considered the primary beneficiary of the trust. In determining the primary beneficiary of the trust, we concluded that the activities of the trust that most significantly impact its economic performance and that we have the power to direct include (1) the operation and maintenance of the 8% interest in JEC, (2) our ability to exercise a purchase option at the end of the agreement at the lesser of fair value or a fixed amount and (3) our option to require refinancing of the trust's debt. We have the potential to receive benefits from the trust that could potentially be significant if the fair value of the 8% interest in JEC at the end of the agreement is greater than the fixed amount. The possibility of lower interest rates upon refinancing the debt also creates the potential for us to receive significant benefits.

50% Interest in La Cygne Unit 2

Under an agreement that expires in September 2029, KGE entered into a sale-leaseback transaction with a trust under which the trust purchased KGE's 50% interest in La Cygne unit 2 and subsequently leased it back to KGE. The trust was financed with an equity contribution from an owner participant and debt issued by the trust. The trust was created specifically to purchase the 50% interest in La Cygne unit 2 and lease it back to KGE, and does not hold any other assets. We meet the requirements to be considered the primary beneficiary of the trust. In determining the primary beneficiary of the trust, we concluded that the activities of the trust that most significantly impact its economic performance and that we have the power to direct include (1) the operation and maintenance of the 50% interest in La Cygne unit 2, (2) our ability to exercise a purchase option at the end of the agreement at the lesser of fair value or a fixed amount and (3) our option to require refinancing of the trust's debt. We have the potential to receive benefits from the trust that could potentially be significant if the fair value of the 50% interest in La Cygne unit 2 at the end of the agreement is greater than the fixed amount. The possibility of lower interest rates upon refinancing the debt also creates the potential for us to receive significant benefits.

Railcars

Under two separate agreements that expire in May 2013 and November 2014, we lease railcars from trusts to transport coal to some of our power plants. The trusts were financed with equity contributions from owner participants and debt issued by the trusts. The trusts were created specifically to purchase the railcars and lease them to us, and do not hold any other assets. We meet the requirements to be considered the primary beneficiary of the trusts. In determining the primary beneficiary of the trusts, we concluded that the activities of the trusts that most significantly impact their economic performance and that we have the power to direct include the operation, maintenance and repair of the railcars and our ability to exercise a purchase option at the end of the agreements at the lesser of fair value or a fixed amount. We have the potential to receive benefits from the trusts that could potentially be significant if the fair value of the railcars at the end of the agreements is greater than the fixed amounts. Our agreements with these trusts also include renewal options during which time we would pay a fixed amount of rent. We have the potential to receive benefits from the trusts during the renewal periods if the fixed amount of rent is less than the amount we would be required to pay under a new agreement.

Financial Statement Impact

As of December 31, 2010, we had recorded the following assets and liabilities on our consolidated balance sheet as a result of consolidating the VIEs described above.

As of December 31, 2010	Dollar Amount
	(In Thousands)
Assets:	
Property, plant and equipment of variable interest entities, net	$ 345,037
Regulatory assets[a]	3,963
Liabilities:	
Current maturities of long-term debt of variable interest entities	$ 30,155
Accrued interest[b]	5,064
Long-term debt of variable interest entities, net	278,162

[a] *Included in other regulatory assets on our consolidated balance sheet.*
[b] *Included in accrued interest on our consolidated balance sheet.*

All of the liabilities noted in the table above relate to the purchase of the reported property, plant and equipment. The assets of the VIEs can be used only to settle obligations of the VIEs and the VIEs' debt holders have no recourse to our general credit. We have not provided financial or other support to the VIEs and are not required to provide such support. We did not record any gain or loss upon initial consolidation of the VIEs.

Additionally, the consolidation of these VIEs affected the presentation of our consolidated statements of cash flows. A portion of lease expenditures previously presented as operating cash flows is now allocated between operating and financing cash flows. Total cash flows did not change.

18. LEASES

As discussed in Note 17, "Variable Interest Entities," the adoption of new accounting guidance effective January 1, 2010, eliminated the lease accounting we previously reported for our 8% interest in JEC, our 50% interest in La Cygne unit 2 and railcars we use to transport coal to some of our plants. As a result, future commitments under operating leases, minimum annual rental payments under capital leases and recorded capital lease assets have decreased significantly. However, we remain contractually obligated to meet our future commitments and to make annual payments in accordance with the lease agreements that relate to these assets.

Operating Leases

We lease office buildings, computer equipment, vehicles, railcars and other property and equipment. These leases have various terms and expiration dates ranging from one to 20 years.

In determining lease expense, we recognize the effects of scheduled rent increases on a straight-line basis over the minimum lease term. The rental expense and estimated future commitments under operating leases are as follows.

Year Ended December 31,	Total Operating Leases
	(In Thousands)
Rental expense:	
2008	$ 38,870
2009	38,096
2010	15,464
Future commitments:	
2011	$ 12,940
2012	14,192
2013	11,973
2014	9,996
2015	7,879
Thereafter	21,936
Total future commitments	$ 78,916

Capital Leases

We identify capital leases based on defined criteria. For both vehicles and computer equipment, new leases are signed each month based on the terms of master lease agreements. The lease term for vehicles is from two to seven years depending on the type of vehicle. Computer equipment has a lease term of four to five years.

Assets recorded under capital leases are listed below.

December 31,	2010	2009
	(In Thousands)	
Vehicles	$ 12,504	$ 18,991
Computer equipment and software	5,551	4,640
JEC 8% interest[a]	—	118,623
Accumulated amortization	(8,744)	(21,736)
Total capital leases	$ 9,311	$120,518

[a] *As discussed in Note 17, "Variable Interest Entities," the adoption of new accounting guidance effective January 1, 2010, eliminated the lease accounting we previously reported for our 8% interest in JEC.*

Capital lease payments are treated as operating leases for rate making purposes. Minimum annual rental payments, excluding administrative costs such as property taxes, insurance and maintenance, under capital leases are listed below.

Year Ended December 31,	Total Capital Leases
	(In Thousands)
2011	$ 2,110
2012	2,213
2013	1,908
2014	1,792
2015	1,391
Thereafter	1,157
	10,571
Amounts representing imputed interest	(1,260)
Present value of net minimum lease payments under capital leases	9,311
Less: current portion	1,797
Total long-term obligation under capital leases	$ 7,514

19. DISCONTINUED OPERATIONS — Sale of Protection One, Inc.

In January 2009, the Joint Committee on Taxation of the U.S. Congress approved a settlement with the IRS Office of Appeals regarding the re-characterization of a portion of the loss we incurred on the sale of Protection One, Inc. (Protection One), a former subsidiary, from a capital loss to an ordinary loss. The settlement involved a determination of the amount of the net capital loss and net operating loss carryforwards available as of December 31, 2004, to offset income in years after 2004. In March 2009, we filed amended federal income tax returns for years 2005, 2006 and 2007 to claim a portion of the income tax benefits from the net operating loss carryforward. We expect to realize the remainder of the income tax benefits from the net operating loss carryforward in future years. We recorded a non-cash net earnings benefit of approximately $33.7 million, net of $22.8 million we paid Protection One, in discontinued operations in 2009 in recognition of this settlement.

20. QUARTERLY RESULTS (UNAUDITED)

Our electric business is seasonal in nature and, in our opinion, comparisons between the quarters of a year do not give a true indication of overall trends and changes in operations.

2010	First	Second	Third[a]	Fourth
	(In Thousands, Except Per Share Amounts)			
Revenues[b]	$459,830	$495,181	$ 644,437	$456,723
Net income[b]	31,682	54,530	115,863	6,550
Net income attributable to common stock[b]	30,438	53,069	114,502	4,919
Per Share Data[b]:				
Basic:				
Earnings available	$ 0.27	$ 0.47	$ 1.02	$ 0.04
Diluted:				
Earnings available	$ 0.27	$ 0.47	$ 1.01	$ 0.04
Cash dividend declared per common share	$ 0.31	$ 0.31	$ 0.31	$ 0.31
Market price per common share:				
High	$ 22.78	$ 23.93	$ 24.64	$ 25.90
Low	$ 20.56	$ 21.08	$ 21.22	$ 24.21

[a] *In the third quarter of 2010, net income and net income attributable to common stock increased compared to the same period last year due principally to warmer than normal weather in our service territory paired with extremely cool weather during the third quarter of 2009. As measured by cooling degree days, the weather during the third quarter of 2010 was 63% warmer than the same period last year and 20% warmer than the 20-year average.*

[b] *Items are computed independently for each of the periods presented and the sum of the quarterly amounts may not equal the total for the year.*

2009	First[a]	Second	Third	Fourth[a]
	(In Thousands, Except Per Share Amounts)			
Revenues[b]	$421,767	$467,812	$ 528,534	$440,118
Net income[b]	44,164	38,386	81,142	11,384
Results of discontinued operations, net of tax	32,978	—	—	767
Net income attributable to common stock[b]	43,922	38,144	80,900	11,142
Per Share Data[b]:				
Basic:				
Earnings available	$ 0.40	$ 0.35	$ 0.73	$ 0.10
Diluted:				
Earnings available	$ 0.40	$ 0.35	$ 0.73	$ 0.10
Cash dividend declared per common share	$ 0.30	$ 0.30	$ 0.30	$ 0.30
Market price per common share:				
High	$ 21.10	$ 19.32	$ 21.56	$ 22.30
Low	$ 14.86	$ 16.60	$ 17.91	$ 18.91

[a] *In the first and fourth quarters of 2009, we recognized net earnings benefits from discontinued operations of approximately $33.0 million and $0.8 million, respectively, due to the re-characterization of a portion of the loss we incurred on the sale of Protection One, a former subsidiary, from a capital loss to an ordinary loss.*

[b] *Items are computed independently for each of the periods presented and the sum of the quarterly amounts may not equal the total for the year.*

ITEM 9. CHANGES IN AND DISAGREEMENTS WITH ACCOUNTANTS ON ACCOUNTING AND FINANCIAL DISCLOSURE

None.

ITEM 9A. CONTROLS AND PROCEDURES

We maintain a set of disclosure controls and procedures designed to ensure that information required to be disclosed in reports that we file or submit under the Securities Exchange Act of 1934 is recorded, processed, summarized and reported within the time periods specified in Securities and Exchange Commission rules and forms. In addition, the disclosure controls and procedures include, without limitation, controls and procedures designed to ensure that information required to be disclosed by us in reports under the Act is accumulated and communicated to management, including the chief executive officer and the chief financial officer, allowing timely decisions regarding required disclosure. As of the end of the period covered by this report, based on an evaluation carried out under the supervision and with the participation of management, including the chief executive officer and the chief financial officer, of the effectiveness of our disclosure controls and procedures, the chief executive officer and the chief financial officer have concluded that our disclosure controls and procedures were effective.

There were no changes in our internal control over financial reporting during the three months ended December 31, 2010, that have materially affected, or are reasonably likely to materially affect, our internal control over financial reporting.

See "Item 8. Financial Statements and Supplementary Data" for Management's Annual Report On Internal Control Over Financial Reporting and the Independent Registered Public Accounting Firm's report with respect to the effectiveness of internal control over financial reporting.

ITEM 9B. OTHER INFORMATION

None.

PART III

ITEM 10. DIRECTORS AND EXECUTIVE OFFICERS OF THE REGISTRANT

The information concerning directors required by Item 401 of Regulation S-K will be included under the caption "Election of Directors" in our definitive Proxy Statement for our 2011 Annual Meeting of Shareholders to be filed pursuant to Regulation 14A (2011 Proxy Statement), and that information is incorporated by reference in this Form 10-K. Information concerning executive officers required by Item 401 of Regulation S-K is located under Part I, Item 1 of this Form 10-K. The information required by Item 405 of Regulation S-K concerning compliance with Section 16(a) of the Exchange Act will be included under the caption "Section 16(a) Beneficial Ownership Reporting Compliance" in our 2011 Proxy Statement, and that information is incorporated by reference in this Form 10-K. The information required by Item 406, 407(c)(3), (d)(4) and (d)(5) of Regulation S-K will be included under the caption "Corporate Governance Matters" in our 2011 Proxy Statement, and that information is incorporated by reference in this Form 10-K.

ITEM 11. EXECUTIVE COMPENSATION

The information required by Item 11 will be set forth in our 2011 Proxy Statement under the captions "Compensation Discussion and Analysis," "Compensation Committee Report," "Compensation of Executive Officers and Directors" and "Compensation Committee Interlocks and Insider Participation," and that information is incorporated by reference in this Form 10-K.

ITEM 12. SECURITY OWNERSHIP OF CERTAIN BENEFICIAL OWNERS AND MANAGEMENT

The information required by Item 12 will be set forth in our 2011 Proxy Statement under the captions "Beneficial Ownership of Voting Securities" and " Equity Compensation Plan Information," and that information is incorporated by reference in this Form 10-K.

ITEM 13. CERTAIN RELATIONSHIPS AND RELATED TRANSACTIONS

The information required by Item 13 will be set forth in our 2011 Proxy Statement under the caption "Corporate Governance Matters," and that information is incorporated by reference in this Form 10-K.

ITEM 14. PRINCIPAL ACCOUNTANT FEES AND SERVICES

The information required by Item 14 will be set forth in our 2011 Proxy Statement under the captions "Independent Registered Accounting Firm Fees" and "Audit Committee Pre-Approval Policies and Procedures," and that information is incorporated by reference in this Form 10-K.

PART IV

ITEM 15. EXHIBITS AND FINANCIAL STATEMENT SCHEDULES

FINANCIAL STATEMENTS INCLUDED HEREIN

Westar Energy, Inc.

Management's Report on Internal Control Over Financial Reporting

Reports of Independent Registered Public Accounting Firm

Consolidated Balance Sheets as of December 31, 2010 and 2009

Consolidated Statements of Income for the years ended December 31, 2010, 2009 and 2008

Consolidated Statements of Cash Flows for the years ended December 31, 2010, 2009 and 2008

Consolidated Statements of Changes in Equity for the years ended December 31, 2010, 2009 and 2008

Notes to Consolidated Financial Statements

SCHEDULES

Schedule II —Valuation and Qualifying Accounts

Schedules omitted as not applicable or not required under the Rules of Regulation S-X: I, III, IV, and V.

EXHIBIT INDEX

All exhibits marked "I" are incorporated herein by reference. All exhibits marked by an asterisk are management contracts or compensatory plans or arrangements required to be identified by Item 15(a)(3) of Form 10-K. All exhibits marked "#" are filed with this Form 10-K.

Description			
1(a)	—	Underwriting Agreement between Westar Energy, Inc., and Citigroup Global Markets Inc. and Lehman Brothers Inc., as representatives of the several underwriters, dated January 12, 2005 (filed as Exhibit 1.1 to the Form 8-K filed on January 18, 2005)	I
1(b)	—	Underwriting Agreement between Westar Energy, Inc. and Barclays Capital and Citigroup Global Markets, Inc., as representatives of the several underwriters, dated June 27, 2005 (filed as Exhibit 1.1 to the Form 8-K filed on July 1, 2005)	I
1(c)	—	Sales Agency Financing Agreement, dated as of April 12, 2007, between Westar Energy, Inc. and BNY Capital Markets, Inc. (filed as Exhibit 1.1 to the Form 8-K filed on April 12, 2007)	I
1(d)	—	Sales Agency Financing Agreement, dated as of August 24, 2007 between Westar Energy, Inc. and BNY Capital Markets, Inc. (filed as Exhibit 1.1 to the Form 8-K filed on August 27, 2007)	I
1(e)	—	Underwriting Agreement, dated November 15, 2007, among UBS Securities LLC and J.P. Morgan Securities Inc., as representatives of the underwriters named therein, UBS Securities LLC, in its capacity as agent for UBS AG, London Branch, and Westar Energy, Inc. (filed as Exhibit 1.1 to the Form 8-K filed on November 16, 2007)	I
1(f)	—	Underwriting Agreement, dated May 29, 2008, among Citigroup Global Markets Inc., Banc of America Securities LLC and UBS Securities LLC, as representatives of the underwriters named therein, and Westar Energy, Inc. (filed as Exhibit 1.1 to the Form 8-K filed on June 4, 2008)	I
1(g)	—	Underwriting Agreement, dated November 18, 2008, among J.P. Morgan Securities Inc. and Deutsche Bank Securities Inc., as representatives of the underwriters named therein, and Westar Energy, Inc. (filed as Exhibit 1.1 to the Form 8-K filed on November 24, 2008)	I
1(h)	—	Sales Agency Financing Agreement, dated as of April 2, 2010, by and among Westar Energy, Inc., BNY Mellon Capital Markets, LLC and The Bank of New York Mellon (filed as Exhibit 1.3 to the Form S-3 filed on April 2, 2010)	I
1(i)	—	Underwriting Agreement, dated November 4, 2010, among J.P. Morgan Securities LLC, Merrill Lynch, Pierce, Fenner & Smith Incorporated, Citigroup Global Markets Inc. and Wells Fargo Securities, LLC, as representatives of the underwriters named therein, and Westar Energy, Inc. (filed as Exhibit 1.1 to the Form 8-K filed on November 8, 2010)	I
3(a)	—	By-laws of Westar Energy, Inc., as amended April 28, 2004 (filed as Exhibit 3(a) to the Form 10-Q for the period ended June 30, 2004 filed on August 4, 2004)	I
3(b)	—	Restated Articles of Incorporation of Westar Energy, Inc., as amended through May 25, 1988 (filed as Exhibit 4 to the Form S-8 Registration Statement, SEC File No. 33-23022 filed on July 15, 1988)	I

3(c)	—	Certificate of Amendment to Restated Articles of Incorporation of Westar Energy, Inc. (filed as Exhibit 3 to the Form 10-K405 for the period ended December 31, 1998 filed on April 14, 1999)	I
3(d)	—	Certificate of Designations for Preference Stock, 8.5% Series (filed as Exhibit 3(d) to the Form 10-K for the period ended December 31, 1993 filed on March 22, 1994)	I
3(e)	—	Certificate of Correction to Restated Articles of Incorporation of Westar Energy, Inc. (filed as Exhibit 3(b) to the Form 10-K for the period ended December 31, 1991 filed on March 30, 1992)	I
3(f)	—	Certificate of Designations for Preference Stock, 7.58% Series (filed as Exhibit 3(e) to the Form 10-K for the period ended December 31, 1993 filed on March 22, 1994)	I
3(g)	—	Certificate of Amendment to Restated Articles of Incorporation of Westar Energy, Inc. (filed as Exhibit 3(c) to the Form 10-K for the period ended December 31, 1994 filed on March 30, 1995)	I
3(h)	—	Certificate of Amendment to Restated Articles of Incorporation of Westar Energy, Inc. (filed as Exhibit 3 to the Form 10-Q for the period ended June 30, 1994 filed on August 11, 1994)	I
3(i)	—	Certificate of Amendment to Restated Articles of Incorporation of Westar Energy, Inc. (filed as Exhibit 3(a) to the Form 10-Q for the period ended June 30, 1996 filed on August 14, 1996)	I
3(j)	—	Certificate of Amendment to Restated Articles of Incorporation of Westar Energy, Inc. (filed as Exhibit 3 to the Form 10-Q for the period ended March 31, 1998 filed on May 12, 1998)	I
3(k)	—	Form of Certificate of Designations for 7.5% Convertible Preference Stock (filed as Exhibit 99.4 to the Form 8-K filed on November 17, 2000)	I
3(l)	—	Certificate of Amendment to Restated Articles of Incorporation of Westar Energy, Inc. (filed as Exhibit 3(l) to the Form 10-K for the period ended December 31, 2002 filed on April 11, 2003)	I
3(m)	—	Certificate of Amendment to Restated Articles of Incorporation of Westar Energy, Inc. (filed as Exhibit 3(m) to the Form 10-K for the period ended December 31, 2002 filed on April 11, 2003)	I
3(n)	—	Certificate of Amendment to Restated Articles of Incorporation of Westar Energy, Inc. (filed as Exhibit 3(m) to the Form S-3 Registration Statement No. 333-125828 filed on June 15, 2005)	I
4(a)	—	Mortgage and Deed of Trust dated July 1, 1939 between Westar Energy, Inc. and Harris Trust and Savings Bank, Trustee (filed as Exhibit 4(a) to Registration Statement No. 33-21739)	I
4(b)	—	First and Second Supplemental Indentures dated July 1, 1939 and April 1, 1949, respectively (filed as Exhibit 4(b) to Registration Statement No. 33-21739)	I
4(c)	—	Sixth Supplemental Indenture dated October 4, 1951 (filed as Exhibit 4(b) to Registration Statement No. 33-21739)	I
4(d)	—	Fourteenth Supplemental Indenture dated May 1, 1976 (filed as Exhibit 4(b) to Registration Statement No. 33-21739)	I
4(e)	—	Twenty-Eighth Supplemental Indenture dated July 1, 1992 (filed as Exhibit 4(o) to the Form 10-K for the period ended December 31, 1992 filed on March 30, 1993)	I
4(f)	—	Twenty-Ninth Supplemental Indenture dated August 20, 1992 (filed as Exhibit 4(p) to the Form 10-K for the period ended December 31, 1992 filed on March 30, 1993)	I
4(g)	—	Thirtieth Supplemental Indenture dated February 1, 1993 (filed as Exhibit 4(q) to the Form 10-K for the period ended December 31, 1992 filed on March 30, 1993)	I
4(h)	—	Thirty-First Supplemental Indenture dated April 15, 1993 (filed as Exhibit 4(r) to the Form S-3 Registration Statement No. 33-50069 filed on August 24, 1993)	I
4(i)	—	Thirty-Second Supplemental Indenture dated April 15, 1994 (filed as Exhibit 4(s) to the Form 10-K for the period ended December 31, 1994 filed on March 30, 1995)	I
4(j)	—	Thirty-Fourth Supplemental Indenture dated June 28, 2000 (filed as Exhibit 4(v) to the Form 10-K for the period ended December 31, 2000 filed on April 2, 2001)	I
4(k)	—	Thirty-Fifth Supplemental Indenture dated May 10, 2002 between Westar Energy, Inc. and BNY Midwest Trust Company, as Trustee (filed as Exhibit 4.1 to the Form 10-Q for the period ended March 31, 2002 filed on May 15, 2002)	I
4(l)	—	Thirty-Sixth Supplemental Indenture dated as of June 1, 2004, between Westar Energy, Inc. and BNY Midwest Trust Company (as successor to Harris Trust and Savings Bank), to its Mortgage and Deed of Trust dated July 1, 1939 (filed as Exhibit 4.1 to the Form 8-K filed on January 18, 2005)	I

4(m)	—	Thirty-Seventh Supplemental Indenture, dated as of June 17, 2004, between Westar Energy, Inc. and BNY Midwest Trust Company (as successor to Harris Trust and Savings Bank), to its Mortgage and Deed of Trust dated July 1, 1939 (filed as Exhibit 4.2 to the Form 8-K filed on January 18, 2005)	I
4(n)	—	Thirty-Eighth Supplemental Indenture, dated as of January 18, 2005, between Westar Energy, Inc. and BNY Midwest Trust Company (as successor to Harris Trust and Savings Bank), to its Mortgage and Deed of Trust dated July 1, 1939 (filed as Exhibit 4.3 to the Form 8-K filed on January 18, 2005)	I
4(o)	—	Thirty-Ninth Supplemental Indenture dated June 30, 2005 between Westar Energy, Inc. and BNY Midwest Trust Company (as successor to Harris Trust and Savings Bank) to its Mortgage and Deed of Trust dated July 1, 1939 (filed as Exhibit 4.1 to the Form 8-K filed on July 1, 2005)	I
4(p)	—	Forty-First Supplemental Indenture dated June 6, 2002 between Kansas Gas and Electric Company and BNY Midwest Trust Company, as Trustee (filed as Exhibit 4.1 to the Form 10-Q for the period ended June 30, 2002 filed on August 14, 2002)	I
4(q)	—	Forty-Second Supplemental Indenture dated March 12, 2004 between Kansas Gas and Electric Company and BNY Midwest Trust Company, as Trustee (filed as Exhibit 4(p) to the Form 10-K for the period ended December 31, 2004 filed on March 16, 2005)	I
4(r)	—	Forty-Fourth Supplemental Indenture dated May 6, 2005 between Kansas Gas and Electric Company and BNY Midwest Trust Company, as Trustee (filed as Exhibit 4 to the Form 10-Q for the period ended March 31, 2005 filed on May 10, 2005)	I
4(s)	—	Debt Securities Indenture dated August 1, 1998 (filed as Exhibit 4.1 to the Form 10-Q for the period ended June 30, 1998 filed on August 12, 1998)	I
4(t)	—	Securities Resolution No. 2 dated as of May 10, 2002 under Indenture dated as of August 1, 1998 between Western Resources, Inc. and Deutsche Bank Trust Company Americas (filed as Exhibit 4.2 to the Form 10-Q for the period ended March 31, 2002 filed on May 15, 2002)	I
4(u)	—	Forty-Fifth Supplemental Indenture dated March 17, 2006 between Kansas Gas and Electric Company and BNY Midwest Trust Company, as Trustee, to the Kansas Gas and Electric Company Mortgage and Deed of Trust dated April 1, 1940 (filed as Exhibit 4.1 to the Form 8-K filed on March 21, 2006)	I
4(v)	—	Forty-Sixth Supplemental Indenture dated June 1, 2006 between Kansas Gas and Electric Company and BNY Midwest Trust Company, as Trustee, to the Kansas Gas and Electric Company Mortgage and Deed of Trust dated April 1, 1940 (filed as Exhibit 4 to the Form 10-Q for the period ended June 30, 2006 filed on August 9, 2006)	I
4(w)	—	Fortieth Supplemental Indenture dated May 15, 2007, between Westar Energy, Inc. and The Bank of New York Trust Company, N.A. (as successor to Harris Trust and Savings Bank) to its Mortgage and Deed of Trust dated July 1, 1939 (filed as Exhibit 4.16 to the Form 8-K filed on May 16, 2007)	I
4(x)	—	Forty-Eighth Supplemental Indenture, dated as of July 10, 2007, by and among Kansas Gas and Electric Company, The Bank of New York Trust Company, N.A. and Judith L. Bartolini (filed as Exhibit 4(x) to the Form 10-K for the period ended December 31, 2007 filed on February 29, 2008)	I
4(y)	—	Bond Purchase Agreement, dated as of August 14, 2007, between Kansas Gas and Electric Company and Nomura International PLC (filed as Exhibit 4.1 to the Form 8-K filed on August 15, 2007)	I
4(z)	—	Forty-Ninth Supplemental Indenture, dated as of October 12, 2007, by and among Kansas Gas and Electric Company, The Bank of New York Trust Company, N.A. and Judith L. Bartolini (filed as Exhibit 4.1 to the Form 8-K filed on October 19, 2007)	I
4(aa)	—	Form of First Mortgage Bonds, 6.10% Series Due 2047 (contained in Exhibit 4(w))	I
4(ab)	—	Bond Purchase Agreement dated as of May 15, 2008, between Kansas Gas and Electric Company and the Purchasers named therein (filed as Exhibit 4(1) to the Form 8-K filed on May 16, 2008)	I
4(ac)	—	Fifty-First Supplemental Indenture, dated as of May 15, 2008 by and among Kansas Gas and Electric Company, The Bank of New York Trust Company, N.A. and Judith L. Bartolini (filed as Exhibit 4(2) to the Form 8-K filed on May 16, 2008)	I
4(ad)	—	Fifty-Second Supplemental Indenture, dated as of August 1, 2008 by and among Kansas Gas and Electric Company, The Bank of New York Mellon Trust Company, N.A. and Judith L. Bartolini (filed as Exhibit 4(c) to the Form 10-Q for the period ended September 30, 2008 filed on November 6, 2008)	I

4(ae)	—	Fifty-Third Supplemental Indenture, dated as of October 10, 2008 by and among Kansas Gas and Electric Company, The Bank of New York Mellon Trust Company, N.A. and Judith L. Bartolini (filed as Exhibit 4(d) to the Form 10-Q for the period ended September 30, 2008 filed on November 6, 2008)	I
4(af)	—	Forty-First Supplemental Indenture, dated as of November 25, 2008 by and among Westar Energy, Inc., The Bank of New York Mellon Trust Company, N.A. and Judith L. Bartolini (filed as Exhibit 4.1 to the Form 8-K filed on November 24, 2008)	I
4(ag)	—	Purchase Agreement, dated as of June 8, 2009, between Kansas Gas and Electric Company and and the Purchasers named therein (filed as Exhibit 4.1 to the Form 8-K/A filed on June 9, 2009)	I
4(ah)	—	Fifty-Fourth Supplemental Indenture, dated as of June 11, 2009 by and among Kansas Gas and Electric Company, The Bank of New York Mellon Trust Company, N.A. and Judith L. Bartolini (filed as Exhibit 4(b) to the Form 10-Q for the period ended June 30, 2009 filed on August 6, 2009)	I
4(ai)	—	Fifty-Fifth Supplemental Indenture, dated as of October 1, 2009 by and among Kansas Gas and Electric Company, The Bank of New York Mellon Trust Company, N.A. and Judith L. Bartolini (filed as Exhibit 4(a) to the Form 10-Q for the period ended September 30, 2009 filed on October 29, 2009)	I
4(aj)	—	Fifty-Sixth Supplemental Indenture, dated as of February 18, 2011, by and among Kansas Gas and Electric Company, The Bank of New York Mellon Trust Company, N.A. and Richard Tarnas (filed as Exhibit 4.1 to the Form 8-K filed on February 22, 2011)	I
		Instruments defining the rights of holders of other long-term debt not required to be filed as Exhibits will be furnished to the Commission upon request.	
10(a)	—	Long-Term Incentive and Share Award Plan (filed as Exhibit 10(a) to the Form 10-Q for the period ended June 30, 1996 filed on August 14, 1996)*	I
10(b)	—	Form of Employment Agreements with Messrs. Grennan, Koupal, Terrill, Lake and Wittig and Ms. Sharpe (filed as Exhibit 10(b) to the Form 10-K for the period ended December 31, 2000 filed on April 2, 2001)*	I
10(c)	—	A Rail Transportation Agreement among Burlington Northern Railroad Company, the Union Pacific Railroad Company and Westar Energy, Inc. (filed as Exhibit 10 to the Form 10-Q for the period ended June 30, 1994 filed on August 11, 1994)	I
10(d)	—	Agreement between Westar Energy, Inc. and AMAX Coal West Inc. effective March 31, 1993 (filed as Exhibit 10(a) to the Form 10-K for the period ended December 31, 1993 filed on March 22, 1994)	I
10(e)	—	Agreement between Westar Energy, Inc. and Williams Natural Gas Company dated October 1, 1993 (filed as Exhibit 10(b) to the Form 10-K for the period ended December 31, 1993 filed on March 22, 1994)	I
10(f)	—	Short-term Incentive Plan (filed as Exhibit 10(j) to the Form 10-K for the period ended December 31, 1993 filed on March 22, 1994)*	I
10(g)	—	Westar Energy, Inc. Non-Employee Director Deferred Compensation Plan, as amended and restated, dated as of October 20, 2004 (filed as Exhibit 10.1 to the Form 8-K filed on October 21, 2004)*	I
10(h)	—	Executive Salary Continuation Plan of Western Resources, Inc., as revised, effective September 22, 1995 (filed as Exhibit 10(j) to the Form 10-K for the period ended December 31, 1995 filed on March 27, 1996)*	I
10(i)	—	Letter Agreement between Westar Energy, Inc. and David C. Wittig, dated April 27, 1995 (filed as Exhibit 10(m) to the Form 10-K for the period ended December 31, 1995 filed on March 27, 1996)*	I
10(j)	—	Form of Split Dollar Insurance Agreement (filed as Exhibit 10.3 to the Form 10-Q for the period ended June 30, 1998 filed on August 12, 1998)*	I
10(k)	—	Amendment to Letter Agreement between Westar Energy, Inc. and David C. Wittig, dated April 27, 1995 (filed as Exhibit 10 to the Form 10-Q/A for the period ended June 30, 1998 filed on August 24, 1998)*	I
10(l)	—	Letter Agreement between Westar Energy, Inc. and Douglas T. Lake, dated August 17, 1998 (filed as Exhibit 10(n) to the Form 10-K405 for the period ended December 31, 1999 filed on March 29, 2000)*	I
10(m)	—	Form of loan agreement with officers of Westar Energy, Inc. (filed as Exhibit 10(r) to the Form 10-K for the period ended December 31, 2001 filed on April 1, 2002)*	I

10(n)	—	Amendment to Employment Agreement dated April 1, 2002 between Westar Energy, Inc. and David C. Wittig (filed as Exhibit 10.1 to the Form 10-Q for the period ended June 30, 2002 filed on August 14, 2002)*	I
10(o)	—	Amendment to Employment Agreement dated April 1, 2002 between Westar Energy and Douglas T. Lake (filed as Exhibit 10.2 to the Form 10-Q for the period ended June 30, 2002 filed on August 14, 2002)*	I
10(p)	—	Credit Agreement dated as of June 6, 2002 among Westar Energy, Inc., the lenders from time to time party there to, JPMorgan Chase Bank, as Administrative Agent, Citibank, N.A., as Syndication Agent, and Bank of America, N.A., as Documentation Agent (filed as Exhibit 10.3 to the Form 10-Q for the period ended June 30, 2002 filed on August 14, 2002)	I
10(q)	—	Employment Agreement dated September 23, 2002 between Westar Energy, Inc. and David C. Wittig (filed as Exhibit 10.1 to the Form 10-Q for the period ended September 30, 2002 filed on November 15, 2002)*	I
10(r)	—	Employment Agreement dated September 23, 2002 between Westar Energy, Inc. and Douglas T. Lake (filed as Exhibit 10.1 to the Form 8-K filed on November 25, 2002)*	I
10(s)	—	Letter Agreement dated November 1, 2003 between Westar Energy, Inc. and James S. Haines, Jr. (filed as Exhibit 10(a) to the Form 10-Q for the period ended September 30, 2003 filed on November 10, 2003)*	I
10(t)	—	Letter Agreement dated November 1, 2003 between Westar Energy, Inc. and William B. Moore (filed as Exhibit 10(b) to the Form 10-Q for the period ended September 30, 2003 filed on November 10, 2003)*	I
10(u)	—	Letter Agreement dated November 1, 2003 between Westar Energy, Inc. and Mark A. Ruelle (filed as Exhibit 10(c) to the Form 10-Q for the period ended September 30, 2003 filed on November 10, 2003)*	I
10(v)	—	Letter Agreement dated November 1, 2003 between Westar Energy, Inc. and Douglas R. Sterbenz (filed as Exhibit 10(d) to the Form 10-Q for the period ended September 30, 2003 filed on November 10, 2003)*	I
10(w)	—	Letter Agreement dated November 1, 2003 between Westar Energy, Inc. and Larry D. Irick (filed as Exhibit 10(e) to the Form 10-Q for the period ended September 30, 2003 filed on November 10, 2003)*	I
10(x)	—	Waiver and Amendment, dated as of November 6, 2003, to the Credit Agreement, dated as of June 6, 2002, among Westar Energy, Inc., the Lenders from time to time party thereto, JPMorgan Chase Bank, as Administrative Agent for the Lenders, Citibank, N.A., as Syndication Agent, and Bank of America, N.A., as Documentation Agent (filed as Exhibit 10(f) to the Form 10-Q for the period ended September 30, 2003 filed on November 10, 2003)	I
10(y)	—	Credit Agreement dated as of March 12, 2004 among Westar Energy, Inc., the several banks and other financial institutions or entities from time to time parties to the Agreement, JPMorgan Chase Bank, as administrative agent, The Bank of New York, as syndication agent, and Citibank, N.A., Union Bank of California, N.A., and Wachovia Bank, National Association, as documentation agents (filed as Exhibit 10(a) to the Form 10-Q for the period ended March 31, 2004 filed on May 10, 2004)	I
10(z)	—	Supplements and modifications to Credit Agreement dated as of March 12, 2004 among Westar Energy, Inc., as Borrower, the Several Lenders Party Thereto, JPMorgan Chase Bank, as Administrative Agent, The Bank of New York, as Syndication Agent, and Citibank, N.A., Union Bank of California, N.A., and Wachovia Bank, national Association, as Documentation Agents (filed as Exhibit 10(a) to the Form 10-Q for the period ended June 30, 2004 filed on August 4, 2004)	I
10(aa)	—	Purchase Agreement dated as of December 23, 2003 between POI Acquisition, L.L.C., Westar Industries, Inc. and Westar Energy, Inc. (filed as Exhibit 99.2 to the Form 8-K filed on December 24, 2003)	I
10(ab)	—	Settlement Agreement dated November 12, 2004 by and among Westar Energy, Inc., Protection One, Inc., POI Acquisition, L.L.C., and POI Acquisition I, Inc. (filed as Exhibit 10.1 to the Form 8-K filed on November 15, 2004)	I
10(ac)	—	Restricted Share Unit Award Agreement between Westar Energy, Inc. and James S. Haines, Jr. (filed as Exhibit 10.1 to the Form 8-K filed on December 7, 2004)*	I
10(ad)	—	Deferral Election Form of James S. Haines, Jr. (filed as Exhibit 10.2 to the Form 8-K filed on December 7, 2004)*	I
10(ae)	—	Resolutions of the Westar Energy, Inc. Board of Directors regarding Non-Employee Director Compensation, approved on September 2, 2004 (filed as Exhibit 10.1 to the Form 8-K filed on December 17, 2004)*	I
10(af)	—	Restricted Share Unit Award Agreement between Westar Energy, Inc. and William B. Moore (filed as Exhibit 10.1 to the Form 8-K filed on December 29, 2004)*	I

10(ag)	—	Deferral Election Form of William B. Moore (filed as Exhibit 10.2 to the Form 8-K filed on December 29, 2004)*	I
10(ah)	—	Amended and Restated Credit Agreement dated as of May 6, 2005 among Westar Energy, Inc., the several banks and other financial institutions or entities from time to time parties to the Agreement, JPMorgan Chase Bank, N.A., as administrative agent, The Bank of New York, as syndication agent, and Citibank, N.A., Union Bank of California, N.A., and Wachovia Bank, National Association, as documentation agents (filed as Exhibit 10 to the Form 10-Q for the period ended March 31, 2005 filed on May 10, 2005)	I
10(ai)	—	Amended and Restated Westar Energy Restricted Share Units Deferral Election Form for James S. Haines, Jr. (filed as Exhibit 10.1 to the Form 8-K filed on December 22, 2005)*	I
10(aj)	—	Form of Change in Control Agreement (filed as Exhibit 10.1 to the Form 8-K filed on January 26, 2006)*	I
10(ak)	—	Form of Amendment to the Employment Letter Agreements for Mr. Ruelle and Mr. Sterbenz (filed as Exhibit 10.2 to the Form 8-K filed on January 26, 2006)*	I
10(al)	—	Form of Amendment to the Employment Letter Agreements for Mr. Irick and One Other Officer (filed as Exhibit 10.3 to the Form 8-K filed on January 26, 2006)*	I
10(am)	—	Second Amended and Restated Credit Agreement, dated as of March 17, 2006, among Westar Energy, Inc., the several banks and other financial institutions or entities from time to time parties to the Agreement (filed as Exhibit 10.1 to the Form 8-K filed on March 21, 2006)	I
10(an)	—	Amendment to the Employment Letter Agreement for Mr. James S. Haines, Jr. (filed as Exhibit 99.3 to the Form 8-K filed on August 22, 2006)*	I
10(ao)	—	Confirmation of Forward Sale Transaction, dated November 15, 2007, between UBS AG, London Branch and Westar Energy, Inc. (filed as Exhibit 10.1 to the Form 8-K filed on November 16, 2007)	I
10(ap)	—	Third Amended and Restated Credit Agreement dated as of February 22, 2008, among Westar Energy, Inc., and several banks and other financial institutions or entities from time to time parties to the Agreement (filed as Exhibit 10.1 to the Form 8-K filed on February 26, 2008)	I
10(aq)	—	Westar Energy, Inc. Form of Restricted Share Units Award	I
10(ar)	—	Westar Energy, Inc. Form of Performance Based Restricted Share Units Award	I
10(as)	—	Westar Energy, Inc. Form of First Transition Performance Based Restricted Share Units Award	I
10(at)	—	Westar Energy, Inc. Form of Second Transition Performance Based Restricted Share Units Award	I
10(au)	—	Form of Amended and Restated Change in Control Agreement with Officers of Westar Energy, Inc.	I
10(av)	—	Westar Energy, Inc. Retirement Benefit Restoration Plan (filed as Exhibit 10.1 to the Form 8-K filed on April 2, 2010)	I
10(aw)	—	Master Confirmation for Forward Stock Sale Transactions, dated April 2, 2010, between Westar Energy, Inc. and The Bank of New York Mellon (filed as Exhibit 10.1 to the Form 8-K filed on April 2, 2010)	I
10(ax)	—	Confirmation of Forward Sale Transaction, dated November 4, 2010, between JPMorgan Chase Bank, National Association, London Branch and Westar Energy, Inc. (filed as Exhibit 10.1 to the Form 8-K filed on November 8, 2010)	I
10(ay)	—	Confirmation of Additional Forward Sale Transaction, dated November 5, 2010, between JPMorgan Chase Bank, National Association, London Branch and Westar Energy, Inc. (filed as Exhibit 10.1 to the Form 8-K filed on November 8, 2010)	I
10(az)	—	Credit Agreement dated as of February 18, 2011, among Westar Energy, Inc., and several banks and other financial institutions or entities from time to time parties to the Agreement (filed as Exhibit 10.1 to the Form 8-K filed on February 22, 2011)	I
12(a)	—	Computations of Ratio of Consolidated Earnings to Fixed Charges	#
12(b)	—	Computation of Ratio of Earnings to Fixed Charges for the Three Months Ended March 31, 2007 (filed as Exhibit 12.1 to the Form 8-K filed on May 10, 2007)	I
21	—	Subsidiaries of the Registrant	#
23	—	Consent of Independent Registered Public Accounting Firm, Deloitte & Touche LLP	#
31(a)	—	Certification of Principal Executive Officer pursuant to Section 302 of the Sarbanes-Oxley Act of 2002	#
31(b)	—	Certification of Principal Accounting Officer pursuant to Section 302 of the Sarbanes-Oxley Act of 2002	#

32	—	Certifications pursuant to Section 906 of the Sarbanes-Oxley Act of 2002 (furnished and not to be considered filed as part of the Form 10-K)	#
99(a)	—	Kansas Corporation Commission Order dated November 8, 2002 (filed as Exhibit 99.2 to the Form 10-Q for the period ended September 30, 2002 filed on November 15, 2002)	I
99(b)	—	Kansas Corporation Commission Order dated December 23, 2002 (filed as Exhibit 99.1 to the Form 8-K filed on December 27, 2002)	I
99(c)	—	Debt Reduction and Restructuring Plan filed with the Kansas Corporation Commission on February 6, 2003 (filed as Exhibit 99.1 to the Form 8-K filed on February 6, 2003)	I
99(d)	—	Kansas Corporation Commission Order dated February 10, 2003 (filed as Exhibit 99.1 to the Form 8-K filed on February 11, 2003)	I
99(e)	—	Kansas Corporation Commission Order dated March 11, 2003 (filed as Exhibit 99(f) to the Form 10-K for the period ended December 31, 2002 filed on April 11, 2003)	I
99(f)	—	Demand for Arbitration (filed as Exhibit 99.1 to the Form 8-K filed on June 13, 2003)	I
99(g)	—	Stipulation and Agreement filed with the Kansas Corporation Commission on July 21, 2003 (filed as Exhibit 99.1 to the Form 8-K filed on July 22, 2003)	I
99(h)	—	Summary of Rate Application dated May 2, 2005 (filed as Exhibit 99.1 to the Form 8-KA filed on May 10, 2005)	I
99(i)	—	Federal Energy Regulatory Commission Order On Proposed Mitigation Measures, Tariff Revisions, and Compliance Filings issued September 6, 2006 (filed as Exhibit 99.1 to the Form 8-K filed on September 12, 2006)	I
99(j)	—	Stipulation and Agreement filed with the Kansas Corporation Commission on October 27, 2008 (filed as Exhibit 99.1 to the Form 8-K filed on October 27, 2008)	I
99(k)	—	Civil complaint filed by the United States Department of Justice on February 4, 2009 (filed as Exhibit 99.1 to the Form 8-K filed on February 5, 2009)	I
99(l)	—	Consent Decree with the United States Department of Justice and Appendix A thereto filed with the United States District Court for the District of Kansas on or about January 25, 2010 (filed as Exhibits 99.2 and 99.3, respectively, to the Form 8-K filed on January 25, 2010)	I
101.INS	—	XBRL Instance Document	#
101.SCH	—	XBRL Taxonomy Extension Schema Document	#
101.CAL	—	XBRL Taxonomy Extension Calculation Linkbase Document	#
101.DEF	—	XBRL Taxonomy Extension Definition Linkbase Document	#
101.LAB	—	XBRL Taxonomy Extension Label Linkbase Document	#
101.PRE	—	XBRL Taxonomy Extension Presentation Linkbase Document	#

WESTAR ENERGY, INC.

SCHEDULE II — VALUATION AND QUALIFYING ACCOUNTS

Description	Balance at Beginning of Period	Charged to Costs and Expenses	Deductions[a]	Balance at End of Period
		(In Thousands)		
Year ended December 31, 2008				
Allowances deducted from assets for doubtful accounts	$5,721	$3,580	$(4,491)	$4,810
Year ended December 31, 2009				
Allowances deducted from assets for doubtful accounts	$4,810	$5,797	$(5,376)	$5,231
Year ended December 31, 2010				
Allowances deducted from assets for doubtful accounts	$5,231	$8,337	$(7,839)	$5,729

[a] *Deductions are the result of write-offs of accounts receivable.*

SIGNATURE

Pursuant to the requirements of Sections 13 or 15(d) of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

WESTAR ENERGY, INC.

Date: February 24, 2011 By: /s/ Mark A. Ruelle

Mark A. Ruelle,
Executive Vice President and Chief Financial Officer

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, this report has been signed below by the following persons on behalf of the registrant and in the capacities and on the dates indicated.

Signature	Title	Date
/s/ WILLIAM B. MOORE (William B. Moore)	Director, President and Chief Executive Officer (Principal Executive Officer)	February 24, 2011
/s/ MARK A. RUELLE (Mark A. Ruelle)	Executive Vice President and Chief Financial Officer (Principal Financial and Accounting Officer)	February 24, 2011
/s/ CHARLES Q. CHANDLER IV (Charles Q. Chandler IV)	Chairman of the Board	February 24, 2011
/s/ MOLLIE H. CARTER (Mollie H. Carter)	Director	February 24, 2011
/s/ R. A. EDWARDS III (R. A. Edwards III)	Director	February 24, 2011
/s/ JERRY B. FARLEY (Jerry B. Farley)	Director	February 24, 2011
/s/ B. ANTHONY ISAAC (B. Anthony Isaac)	Director	February 24, 2011
/s/ ARTHUR B. KRAUSE (Arthur B. Krause)	Director	February 24, 2011
/s/ SANDRA A. J. LAWRENCE (Sandra A. J. Lawrence)	Director	February 24, 2011
/s/ MICHAEL F. MORRISSEY (Michael F. Morrissey)	Director	February 24, 2011
/s/ S. CARL SODERSTROM JR. (S. Carl Soderstrom Jr.)	Director	February 24, 2011

SHAREHOLDER INFORMATION AND ASSISTANCE:

Westar Energy's Shareholder Services department offers personalized service to the company's individual shareholders. We are the transfer agent for Westar Energy common and preferred stock. Shareholder Services provides information and assistance to shareholders regarding:

- Dividend payments
  - Historically paid on the first business day of January, April, July and October
- Direct deposit of dividends
- Transfer of shares
- Lost stock certificate assistance
- Direct Stock Purchase Plan assistance
  - Dividend reinvestment
  - Purchase additional shares by making optional cash payments by check or monthly electronic withdrawal from your bank account
  - Deposit your stock certificates into the plan for safekeeping
  - Sell shares

Please contact us in writing to request elimination of duplicate mailings because of stock registered in more than one way. Mailing of annual reports can be eliminated by marking your proxy card to consent to accessing reports electronically on the Internet.

Please visit our website at **www.WestarEnergy.com.** Registered shareholders can easily access their shareholder account information online by clicking on the **Go to Shareholder Sign-in button.**

CONTACTING SHAREHOLDER SERVICES

TELEPHONE

Toll-free:	(800) 527-2495
In the Topeka area:	(785) 575-6394
Fax:	(785) 575-1796

ADDRESS

Westar Energy, Inc.
Shareholder Services
P.O. Box 750320
Topeka, KS 66675-0320

E-MAIL ADDRESS

shareholders@WestarEnergy.com

Please include a daytime telephone number in all correspondence.

CO-TRANSFER AGENT

Continental Stock Transfer & Trust Company
17 Battery Place, 8th Floor
New York, NY 10004

CONTACTING INVESTOR RELATIONS

TELEPHONE (785) 575-8227

ADDRESS

Westar Energy, Inc.
Investor Relations
P.O. Box 889
Topeka, KS 66601-0889

E-MAIL ADDRESS

ir@WestarEnergy.com

Copies of our Annual Report on Form 10-K filed with the Securities and Exchange Commission and other published reports can be obtained without charge by contacting Investor Relations at the above address, by accessing the company's home page on the Internet at www.WestarEnergy.com or by accessing the Securities and Exchange Commission's Internet website at www.sec.gov.

TRUSTEE FOR FIRST MORTGAGE BONDS

PRINCIPAL TRUSTEE, PAYING AGENT AND REGISTRAR

The Bank of New York
2 North LaSalle Street, Suite 1020
Chicago, IL 60602-3802
(800) 548-5075

CORPORATE INFORMATION

CORPORATE ADDRESS

Westar Energy, Inc.
818 South Kansas Avenue
Topeka, KS 66612-1203
(785) 575-6300
www.WestarEnergy.com

COMMON STOCK LISTING

Ticker Symbol (NYSE): WR

Daily Stock Table Listing: WestarEngy

CHIEF EXECUTIVE OFFICER AND CHIEF FINANCIAL OFFICER CERTIFICATIONS

In 2010 our chief executive officer submitted a certificate to the New York Stock Exchange (NYSE) affirming that he is not aware of any violation by the company of the NYSE's corporate governance listing standards. Our chief executive officer's and chief financial officer's certifications pursuant to Section 302 of the Sarbanes-Oxley Act of 2002 for the year ended December 31, 2010, were included as exhibits to Westar Energy, Inc.'s Annual Report on Form 10-K for the year ended December 31, 2010, that was filed with the Securities and Exchange Commission.

Westar Energy Board of Directors, from left, is composed of B. Anthony Isaac, Sandra A.J. Lawrence, Arthur B. Krause, Jerry B. Farley, Charles Q. Chandler IV, William B. Moore, S. Carl Soderstrom, Jr., Mollie Hale Carter, R.A. Edwards III. and Michael F. Morrissey.

DIRECTORS:

CHARLES Q. CHANDLER IV (57)
Chairman of the Board
Director since 1999
Chairman since 2002
Chairman of the Board, President and Chief Executive Officer
INTRUST Bank, NA
Wichita, Kansas

MOLLIE HALE CARTER (48)
Director since 2003
Chairman of the Board, President and Chief Executive Officer
Sunflower Banks, Inc.
Salina, Kansas
Committees: Compensation, Finance

R.A. EDWARDS III (65)
Director since 2001
Chairman of the Board
First National Bank of Hutchinson
Hutchinson, Kansas
Committees: Audit, Nominating and Corporate Governance

JERRY B. FARLEY (64)
Director since 2004
President
Washburn University
Topeka, Kansas
Committees: Audit, Nominating and Corporate Governance

B. ANTHONY ISAAC (57)
Director since 2003
President
LodgeWorks, LP
Wichita, Kansas
Committees: Compensation, Finance

ARTHUR B. KRAUSE (69)
Director since 2003
Executive Vice President and Chief Financial Officer (Retired)
Sprint Corporation
Naples, Florida
Committees: Audit, Finance

SANDRA A.J. LAWRENCE (53)
Director since 2004
Executive Vice President and Chief Financial Officer
Children's Mercy Hospital
Kansas City, Missouri
Committees: Compensation, Nominating and Corporate Governance

WILLIAM B. MOORE (58)
Director since 2007
President and Chief Executive Officer
Westar Energy, Inc.
Topeka, Kansas

MICHAEL F. MORRISSEY (68)
Director since 2003
Managing Partner (Retired)
Ernst & Young LLP
Naples, Florida
Committees: Audit, Compensation

S. CARL SODERSTROM, JR. (57)
Director since 2010
Senior Vice President and Chief Financial Officer (Retired)
ArvinMeritor
Rochester, Michigan
Committees: Finance; Nominating and Corporate Governance

OFFICERS:

WILLIAM B. MOORE (58)
30 years of service
Director, President and Chief Executive Officer

DOUGLAS R. STERBENZ (47)
13 years of service
Executive Vice President and Chief Operating Officer

MARK A. RUELLE (49)
18 years of service
Executive Vice President and Chief Financial Officer

JAMES J. LUDWIG (52)
20 years of service
Executive Vice President, Public Affairs and Consumer Services

BRUCE AKIN (46)
23 years of service
Vice President, Operations Strategy and Support

JERL L. BANNING (49)
2 years of service
Vice President, Human Resources

JEFF BEASLEY (52)
33 years of service
Vice President, Corporate Compliance and Internal Audit

GREG A. GREENWOOD (45)
17 years of service
Vice President, Major Construction Projects

KELLY B. HARRISON (52)
29 years of service
Vice President, Transmission Operations and Environmental Services

LARRY D. IRICK (54)
11 years of service
Vice President, General Counsel and Corporate Secretary

MICHAEL LENNEN (65)
4 years of service
Vice President, Regulatory Affairs

PEGGY S. RICKETTS (53)
32 years of service
Vice President, Customer Care

ANTHONY D. SOMMA (47)
16 years of service
Vice President, Treasurer

LEE WAGES (62)
33 years of service
Vice President, Controller

CAROLINE A. WILLIAMS (54)
35 years of service
Vice President, Distribution Power Delivery

Ages and years of service are as of December 31, 2010.

Westar Energy®

P.O. Box 889, Topeka, Kansas 66601-0889 • www.WestarEnergy.com

SECTION 14

Rate Base Deductions

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Rate Base Deductions By Primary Account
Test Year Ended March 31, 2011

Line No.	Description Col. 1	Balance Per Books Col. 2	Transmission Elimination (Schedule 14-B) Col. 3	Adjusted Balance After Elimination Adjustments Col. 4	Pro Forma Adjustments (14-C) Col. 5	KCC Pro Forma Adjusted Balance Col. 6
1	Account 255 Pre 71 ITC	($1,480,151)	$70,007	($1,410,144)	$0	($1,410,144)
2	Account 235 Customer Deposits	23,321,523	(3,539,614)	19,781,909	0	19,781,909
3	Account 242 Accrued Vacation Payable	12,442,902	(546,676)	11,896,225	0	11,896,225
4	Account 190 ADIT Other Utility Operations	(21,047,344)	1,588,030	(19,459,314)	0	(19,459,314)
5	Account 228 Accumulated Provisions	8,007,384	(758,154)	7,249,230	0	7,249,230
6	Account 252 Customer Advances for Construction	7,283,815	(1,105,498)	6,178,317	0	6,178,317
7	Account 281 ADIT Accelerated Amort. on Prop.	19,398,741	0	19,398,741	0	19,398,741
8	Account 186.3301 Vulcan Capacity - LT	0	0	0	0	0
9	Account 282 ADIT KCC Difference 4/1/02	(243,698)	0	(243,698)	0	(243,698)
10	Account 282 ADIT Depr. Non Cost of Service	0	0	0	0	0
11	Account 282 ADIT Property	917,617,508	(145,551,898)	772,065,610	49,425,949	821,491,560
12	Account 283 ADIT Other Utility	36,928,982	(3,891,286)	33,037,696	0	33,037,696
13	Total Rate Base Deductions	$1,002,229,661	($153,735,088)	$848,494,571	$49,425,949	$897,920,522

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Summary of Elimination Adjustments to Rate Base Deductions
Test Year Ended March 31, 2011

Line No.	Description Col. 1	EA-3 Transmission Elimination Col. 2	Total Elimination Adjustments Col. 3
1	Account 255 Pre 71 ITC	$70,007	$70,007
2	Account 235 Customer Deposits	(3,539,614)	(3,539,614)
3	Account 242 Accrued Vacation	(546,676)	(546,676)
4	Account 190 ADIT Other Utility Operations	1,588,030	1,588,030
5	Account 228 Accumulated Provisions	(758,154)	(758,154)
6	Account 252 Customer Adv. for Construction	(1,105,498)	(1,105,498)
7	Account 281 ADIT Accelerated Amort. on Prop.	0	0
8	Account 186.3301 Vulcan Capacity - LT	0	0
9	Account 282 ADIT KCC Difference 4/1/02	0	0
10	Account 282 ADIT Depr. Non Cost of Service	0	0
11	Account 282 ADIT Property	(145,551,898)	(145,551,898)
12	Account 283 ADIT Other Utility	(3,891,286)	(3,891,286)
13	Total	($153,735,088)	($153,735,088)

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Explanation of Elimination Adjustment to Rate Base Deductions
Test Year Ended March 31, 2011

Line No.	Description Col. 1	Increase Col. 2	Decrease Col. 3
	Elimination Adjustment EA-3 - Transmission Elimination		
1	Account 255 Pre 71 ITC	70,007	0
2	Account 235 Customer Deposits	0	3,539,614
3	Account 242 Accrued Vacation	0	546,676
4	Account 190 ADIT Other Utility Operations	1,588,030	0
5	Account 228 Accumulated Provisions	0	758,154
6	Account 252 Customer Adv. for Construction	0	1,105,498
7	Account 282 ADIT Property	0	145,551,898
8	Account 283 ADIT Other Utility	0	3,891,286

To eliminate transmission related expenses

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Explanation of Pro Forma Adjustments to Rate Base Deductions
Test Year Ended March 31, 2011

Line No.	Description Col. 1	RB-3 Transmission Portion of Adjustments Col. 3	RB-5 Merger Savings Col. 2	Total Pro Forma Adjustments Col. 4
1	Account 255 Pre 71 ITC	$0	$0	$0
2	Account 235 Customer Deposits	0	0	0
3	Account 242 Accrued Vacation Payable	0	0	0
4	Account 190 ADIT Other Utility Operations	0	0	0
5	Account 228 Accumulated Provisions	0	0	0
6	Account 252 Customer Advances for Construction	0	0	0
7	Account 281 ADIT Accelerated Amort. on Prop.	0	0	0
8	Account 186.3301 Vulcan Capacity - LT	0	0	0
9	Account 282 ADIT KCC Difference 4/1/02	0	0	0
10	Account 282 ADIT Depr. Non Cost of Service	0	0	0
11	Account 282 ADIT Property	(8,550,344)	57,976,293	49,425,949
12	Account 283 ADIT Other Utility	0	0	0
13	Total	($8,550,344)	$57,976,293	$49,425,949

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Explanation of Pro Forma Adjustments to Rate Base Deductions
Test Year Ended March 31, 2011

Line No.	Description Col. 1	Increase Col. 2	Decrease Col. 3
	Adjustment RB-3 - Transmission Portion of the Adjustments		
1	Account 282 ADIT Property	0	8,550,344
	To remove transmission as the costs are recovered through the Transmission Delivery Charge		
	Adjustment RB-5 - Merger Savings		
2	Account 282 ADIT Property	57,976,293	0
	To include the acquisition premium resulting from KPL/KG&E merger		

SECTION 15
Financial Statements

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Financial Statements
Year Ended December 31, 2010

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

SECTION 16

Revenue, Sales & Customer Data

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Test Year Revenue Summary
Test Year Ended March 31, 2011

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	As Adjusted MWh Usage	Total Revenue Adjustments Dollars	As Adjusted Revenue Dollars	As Adjusted Average Price - kWh
1	RS	Residential	598,526	6,919,181	$ 659,320,638	$ 0.0953	(394,642)	6,524,539	$ (24,543,298)	$ 634,777,340	$ 0.0973
2	SGS	Small General Service	83,258	3,626,936	$ 303,809,540	$ 0.0838	(105,332)	3,521,604	$ (6,040,534)	$ 297,769,006	$ 0.0846
3	ST	Short Term Service	981	5,473	$ 644,882	$ 0.1178	(14)	5,459	$ (597)	$ 644,285	$ 0.1180
4	MGS	Medium General Service	1,401	4,027,144	$ 278,503,500	$ 0.0692	(39,192)	3,987,952	$ (1,912,609)	$ 276,590,891	$ 0.0694
5	RITODS	Religious Inst. Time of Day	268	12,021	$ 1,111,676	$ 0.0925	700	12,722	$ 42,371	$ 1,154,047	$ 0.0907
6	REIS	Restricted Educational Institutional	594	321,750	$ 22,161,686	$ 0.0689	(11,271)	310,479	$ (509,451)	$ 21,652,235	$ 0.0697
7	R - TESC	Restricted - Total Elec Schools & Ch	84	14,751	$ 1,065,912	$ 0.0723	(552)	14,199	$ (31,086)	$ 1,034,826	$ 0.0729
8	PS-R	Public Schools - Restricted	821	218,119	$ 16,673,175	$ 0.0764	(9,848)	208,271	$ (527,600)	$ 16,145,575	$ 0.0775
9	SES	Standard Education Service	84	40,858	$ 2,932,553	$ 0.0718	7,151	48,009	$ 321,558	$ 3,254,111	$ 0.0678
10	HLF	High Load Factor	145	4,172,302	$ 232,586,697	$ 0.0557	(63,035)	4,109,266	$ (4,309,075)	$ 228,277,622	$ 0.0556
11	LTM	Large Tire Mfg.	1	136,332	$ 6,947,606	$ 0.0510	-	136,332	$ (5,628)	$ 6,941,978	$ 0.0509
12	ICS	Interruptible Contract Service	1	58,464	$ 3,274,158	$ 0.0560	(93)	58,372	$ (7,253)	$ 3,266,905	$ 0.0560
13	DOR	Dedicated Off-Peak Rider	7	353	$ 28,307	$ 0.0802	(3)	349	$ (200)	$ 28,107	$ 0.0804
14	RPS	Restricted Peak Service	9	14,395	$ 881,147	$ 0.0612	(374)	14,021	$ (19,702)	$ 861,445	$ 0.0614
15	GSS	Generation Substitution Service	38	35,637	$ 2,283,890	$ 0.0641	3,173	38,810	$ 111,271	$ 2,395,161	$ 0.0617
16	SSR	Stand-by Service Rider	1	-	$ 5,136	$ -	-	-	$ -	$ 5,136	$ -
17	PAL	Private Area Lighting	-	74,238	$ 10,442,174	$ 0.1407	-	74,238	$ (3,064)	$ 10,439,110	$ 0.1406
18	SL	Street Lighting	-	83,088	$ 11,533,784	$ 0.1388	-	83,088	$ (3,430)	$ 11,530,354	$ 0.1388
19	MST	Municipal Service Traffic	-	4,702	$ 442,984	$ 0.0942	-	4,702	$ (194)	$ 442,790	$ 0.0942
20	SP (a)	Special Contract (a)	1	393,823	$ 16,929,737	$ 0.0430	-	393,823	$ (16,257)	$ 16,913,480	$ 0.0429
21	RENEW	Renewable Energy Rider	-	-	$ 3,752	$ -	-	-	$ -	$ 3,752	$ -
22		Amortization of Regulatory Liability	-	-	$ 16,142,161	$ -	-	-	$ -	$ 16,142,161	$ -
23		Revenue Energy Efficiency Program	-	-	$ 4,777,178	$ -	-	-	$ -	$ 4,777,178	$ -
24		Estimate	-	(24,863)	$ (1,423,899)	$ 0.0573	-	(24,863)	$ -	$ (1,423,899)	$ 0.0573
25		Unbilled Revenues	-	(28,000)	$ 2,138,000	$ (0.0764)	28,000	-	$ (2,138,000)	$ -	$ -
26		Total	686,220	20,106,706	$1,593,216,374	$ 0.0792	(585,333)	19,521,373	$ (39,592,776)	$1,553,623,598	$ 0.0796

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

WESTAR ENERGY, INC and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Test Year Revenue Summary
Test Year Ended March 31, 2011

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	6,524,539	$ 634,777,340	$ 681,401,916	$ 46,624,575	7.35%	$ 0.1044
2	SGS	Small General Service	3,521,604	$ 297,769,006	$ 320,454,593	$ 22,685,587	7.62%	$ 0.0910
3	ST	Short Term Service	5,459	$ 644,285	$ 708,537	$ 64,252	9.97%	$ 0.1298
4	MGS	Medium General Service	3,987,952	$ 276,590,891	$ 286,177,448	$ 9,586,557	3.47%	$ 0.0718
5	RITODS	Religious Inst. Time of Day	12,722	$ 1,154,047	$ 1,210,215	$ 56,168	4.87%	$ 0.0951
6	REIS	Restricted Educational Institutional	310,479	$ 21,652,235	$ 22,418,149	$ 765,914	3.54%	$ 0.0722
7	R - TESC	Restricted - Total Elec Schools & Churct	14,199	$ 1,034,826	$ 1,073,680	$ 38,854	3.75%	$ 0.0756
8	PS-R	Public Schools - Restricted	208,271	$ 16,145,575	$ 16,717,294	$ 571,718	3.54%	$ 0.0803
9	SES	Standard Education Service	48,009	$ 3,254,111	$ 3,340,544	$ 86,433	2.66%	$ 0.0696
10	HLF	High Load Factor	4,109,266	$ 228,277,622	$ 236,653,828	$ 8,376,205	3.67%	$ 0.0576
11	LTM	Large Tire Mfg.	136,332	$ 6,941,978	$ 7,198,947	$ 256,969	3.70%	$ 0.0528
12	ICS	Interruptible Contract Service	58,372	$ 3,266,905	$ 3,388,201	$ 121,296	3.71%	$ 0.0580
13	DOR	Dedicated Off-Peak Rider	349	$ 28,107	$ 29,855	$ 1,747	6.22%	$ 0.0854
14	RPS	Restricted Peak Service	14,021	$ 861,445	$ 929,163	$ 67,718	7.86%	$ 0.0663
15	GSS	Generation Substitution Service	38,810	$ 2,395,161	$ 2,594,263	$ 199,101	8.31%	$ 0.0668
16	SSR	Stand-by Service Rider	-	$ 5,136	$ 5,136	$ -	0.00%	$ -
17	PAL	Private Area Lighting	74,238	$ 10,439,110	$ 10,852,591	$ 413,481	3.96%	$ 0.1462
18	SL	Street Lighting	83,088	$ 11,530,354	$ 11,822,496	$ 292,142	2.53%	$ 0.1423
19	MST	Municipal Service Traffic	4,702	$ 442,790	$ 458,659	$ 15,869	3.58%	$ 0.0975
20	SP (a)	Special Contract (a)	393,823	$ 16,913,480	$ 17,521,667	$ 608,187	3.60%	$ 0.0445
21	RENEW	Renewable Energy Rider	-	$ 3,752	$ 3,752	$ -	0.00%	$ -
22		Amortization of Regulatory Liability	-	$ 16,142,161	$ 16,142,161	$ -	0.00%	$ -
23		Revenue Energy Efficiency Program	-	$ 4,777,178	$ 4,777,178	$ -	0.00%	$ -
24		Estimate	(24,863)	$ (1,423,899)	$ (1,423,899)	$ -	0.00%	$ -
25		Unbilled Revenues	-	$ -	$ -	$ -	0.00%	$ -
26		Total	19,521,373	$ 1,553,623,598	$ 1,644,456,371	$ 90,832,773	5.85%	$ 0.0842

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

SECTION 17

Tariffs

Index ______

THE STATE CORPORATION COMMISSION OF KANSAS

WESTAR ENERGY, INC.

(Name of Issuing Utility)

NORTH RATE AREA

(Territory to which schedule is applicable)

SCHEDULE DOR

Replacing Schedule DOR Sheet 1

which was filed January 27, 2010

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

Sheet 1 of 4 Sheets

DEDICATED OFF-PEAK SERVICE

AVAILABLE

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

APPLICABLE

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

NET MONTHLY BILL

CUSTOMER CHARGE $~~16~~19.00

ENERGY CHARGE

~~3.5621~~4.0252¢ per kWh	first 85 kWh per kW of dedicated off-peak demand
~~2.8252~~3.1925¢ per kWh	next 170 kWh per kW of dedicated off-peak demand
~~1.0565~~1.1938¢ per kWh	additional kWh

Plus all applicable adjustments and surcharges.

MINIMUM MONTHLY BILL

The greater of the Customer Charge plus:

A. the minimum contract demand specified in the Electric Service Agreement allocated to the Energy Charge blocks, or

B. the minimum bill amount specified in the Electric Service Agreement, plus

Issued ______
Month Day Year

Effective ______
Month Day Year

By______
Michael Lennen, Vice President

DEDICATED OFF-PEAK SERVICE

C. when a special transformer installation is necessary for the benefit of the customer or to protect the quality of service to other customers, such minimum shall be not less than $0.75 per kilovolt-ampere (kVA) of required transformer capacity, plus

D. all applicable adjustments and surcharges.

BILLING DEMAND

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

ADJUSTMENTS AND SURCHARGES

Power Factor Adjustment

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

Other Adjustments and Surcharges

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

1. Retail Energy Cost Adjustment
2. Property Tax Surcharge
3. Transmission Delivery Charge
4. Environmental Cost Recovery Rider
5. Renewable Energy Program Rider
6. Energy Efficiency Rider

~~6.~~ 7. Tax Adjustment

Plus all applicable adjustments and surcharges.

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THE STATE CORPORATION COMMISSION OF KANSAS

WESTAR ENERGY, INC.

(Name of Issuing Utility)

NORTH RATE AREA

(Territory to which schedule is applicable)

SCHEDULE GSS

Replacing Schedule GSS Sheet 1

which was filed January 27, 2010

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

GENERATION SUBSTITUTION SERVICE

AVAILABLE

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

APPLICABLE

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

NET MONTHLY BILL

CUSTOMER CHARGE $40.00

ENERGY CHARGE

~~4.1687~~4.8565¢ per kWh	first 70 kWh per kW
~~3.5627~~3.9902¢ per kWh	next 160 kWh per kW
~~2.9567~~3.3115¢ per kWh	additional kWh

Plus all applicable adjustments and surcharges.

MINIMUM MONTHLY BILL

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

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By ____________
Michael Lennen, Vice President

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THE STATE CORPORATION COMMISSION OF KANSAS

WESTAR ENERGY, INC.
(Name of Issuing Utility)

NORTH RATE AREA
(Territory to which schedule is applicable)

SCHEDULE GSS

Replacing Schedule GSS Sheet 3

which was filed January 27, 2010

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

GENERATION SUBSTITUTION SERVICE

Other Adjustments and Surcharges Continued

4. Environmental Cost Recovery Rider
5. Renewable Energy Program Rider
6. Energy Efficiency Rider

~~6.~~7. Tax Adjustment

Plus all applicable adjustments and surcharges.

DEFINITIONS AND CONDITIONS

1. Alternating current, at approximately 60 hertz, at the standard phase and voltage available, shall be supplied to a single location at points on Company's existing distribution facilities having sufficient demand.

2. Service shall normally be measured at delivery voltage; however, Company reserves the right to measure service at other than delivery voltage and adjust such measurements accordingly.

3. The customer shall execute an Electric Service Agreement for a minimum demand of not less than the capacity of the customer-owned generation for which this service is a substitute. The initial term of service under this rate schedule shall be one year. When additional facilities are required to serve the customer, an additional charge, special minimum and/or extended initial term may be required.

4. A customer shall shut down generation equipment for which this rate schedule substitutes and only use said equipment for (a) backup, in the event of Company-requested interruption or economic curtailment, (b) unavailability of other customer-owned generation not covered by this service schedule, or (c) scheduled test and maintenance purposes.

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Michael Lennen, Vice President

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THE STATE CORPORATION COMMISSION OF KANSAS

WESTAR ENERGY, INC.

(Name of Issuing Utility)

NORTH RATE AREA

(Territory to which schedule is applicable)

SCHEDULE HLF

Replacing Schedule HLF Sheet 1

which was filed December 17, 2010

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

HIGH LOAD FACTOR SERVICE

AVAILABLE

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

APPLICABLE

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

NET MONTHLY BILL

ENERGY CHARGE 1.8152¢ per kWh

DEMAND CHARGE $~~9.632603~~10.76 per kW

Plus all applicable adjustments and surcharges.

MINIMUM MONTHLY BILL

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

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Michael Lennen, Vice President

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THE STATE CORPORATION COMMISSION OF KANSAS

WESTAR ENERGY, INC.

(Name of Issuing Utility)

NORTH RATE AREA

(Territory to which schedule is applicable)

SCHEDULE HLF

Replacing Schedule HLF Sheet 2

which was filed December 17, 2010

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

HIGH LOAD FACTOR SERVICE

BILLING DEMAND

Billing Demand shall be the greatest of:

1. 1,000 kW, or
2. the average kW load supplied during the 15 minute period of maximum use during the month, adjusted for excessive lagging power factor, as described below, or
3. 85 percent of the highest Billing Demand, as adjusted for power factor, established during the previous billing months of June, July, August or September, within the most recent 11 months, or
4. the minimum demand specified in the Electric Service Agreement.

ADJUSTMENTS AND SURCHARGES

Power Factor Adjustment

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

Other Adjustments and Surcharges

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

1. Retail Energy Cost Adjustment
2. Property Tax Surcharge
3. Transmission Delivery Charge
4. Environmental Cost Recovery Rider
5. Renewable Energy Program Rider

~~5.~~6. Energy Efficiency Rider

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Michael Lennen, Vice President

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THE STATE CORPORATION COMMISSION OF KANSAS

WESTAR ENERGY, INC.

(Name of Issuing Utility)

NORTH RATE AREA

(Territory to which schedule is applicable)

SCHEDULE HLF

Replacing Schedule HLF Sheet 3

which was filed December 17, 2010

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

Sheet 3 of 3 Sheets

7. Tax Adjustment

Plus all applicable adjustments and surcharges.
~~6.~~

HIGH LOAD FACTOR SERVICE

DEFINITIONS AND CONDITIONS

1. Alternating current, at approximately 60 hertz, at the standard phase and voltage available, shall be supplied to a single location at points on Company's existing transmission or distribution facilities having sufficient capacity. The Demand Charge applies to service provided at primary distribution voltage.

2. Service shall normally be measured at delivery voltage; however, Company reserves the right to measure service at other than delivery voltage and adjust such measurements accordingly.

3. Customer shall execute an Electric Service Agreement for a minimum demand of not less than 1,000 kW. The initial term of service under this rate schedule shall be five years. Electric service shall continue under this rate schedule unless the Electric Service Agreement is canceled by the customer, providing written notice 24 months in advance. When additional facilities are needed to serve a customer, an additional charge or special minimum and/or an extended initial term of service may be required.

4. When electric service is taken at a secondary distribution voltage, the Demand Charge shall be increased by $0.91 per kW.

5. When electric service is taken at 34.5 kV or above, the Demand Charge shall be decreased by $1.45~~0.95~~ per kW.

6. Service under this rate schedule is subject to Company's General Terms and Conditions presently on file with the State Corporation Commission of Kansas and any modifications subsequently approved.

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By______________________

Michael Lennen, Vice President

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THE STATE CORPORATION COMMISSION OF KANSAS

WESTAR ENERGY, INC.

(Name of Issuing Utility)

NORTH RATE AREA

(Territory to which schedule is applicable)

SCHEDULE ICS

Replacing Schedule ICS Sheet 1

which was filed January 27, 2010

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

Sheet 1 of 3 Sheets

INTERRUPTIBLE CONTRACT SERVICE

AVAILABLE

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

APPLICABLE

To any customer who contracts for electric service at one point of delivery for interruptible service of 5,000 kilovolt-amperes (kVA) or more for a contract period of five years or more.

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

CHARACTER OF SERVICE

Alternating current, 60 hertz, three phase, at the voltage stated in the Electric Power Service Contract.

NET MONTHLY BILL

CUSTOMER CHARGE	$100.00
ENERGY CHARGE	~~3.0272~~3.2350¢ per kWh

Plus all applicable adjustments and surcharges.

MINIMUM MONTHLY BILL

$100.00 or the minimum as set forth by contract plus the Special Facilities Charge and all applicable adjustments and surcharges.

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Michael Lennen, Vice President

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THE STATE CORPORATION COMMISSION OF KANSAS

WESTAR ENERGY, INC.

(Name of Issuing Utility)

NORTH RATE AREA

(Territory to which schedule is applicable)

SCHEDULE ICS

Replacing Schedule ICS Sheet 3

which was filed January 27, 2010

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

INTERRUPTIBLE CONTRACT SERVICE

Other Adjustment and Surcharges Continued

5. Renewable Energy Program Rider
6. Energy Efficiency Rider
~~6.~~ 7. Tax Adjustment

Plus all applicable adjustments and surcharges.

SERVICE CURTAILMENT

All service shall be subject to economic curtailment or interruption upon demand by the Company. Any demand required by the customer during each period of curtailment in excess of that specified by the Company shall be priced at $12.00 per kVA in addition to all other charges included hereunder.

DEFINITIONS AND CONDITIONS

1. Individual motor units rated at ten horsepower or more shall have starting equipment satisfactory to the Company.

2. Any customer whose standard voltage at the point of delivery is equal to or greater than 34.5 kilovolts shall receive a discount of $0.20 per kVA of contract demand applied to the net monthly bill for such point.

3. Service under this rate schedule is subject to Company's General Terms and Conditions presently on file with the State Corporation Commission of Kansas and any modifications subsequently approved.

4. All provisions of this rate schedule are subject to changes made by order of the regulatory authority having jurisdiction.

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Michael Lennen, Vice President

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THE STATE CORPORATION COMMISSION OF KANSAS

WESTAR ENERGY, INC.

(Name of Issuing Utility)

NORTH RATE AREA

(Territory to which schedule is applicable)

SCHEDULE LTM

Replacing Schedule LTM Sheet 1

which was filed January 27, 2010

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

Sheet 1 of 3 Sheets

LARGE TIRE MANUFACTURERS

AVAILABLE

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

APPLICABLE

Electric service is available by contract under this rate schedule to tire manufacturers, adjacent to the Company's lines, whose use of electric energy requires Company installation of delivery facilities of not less than 20,000 kVA. This rate schedule is not applicable to backup, breakdown, standby, supplemental, short term, resale or shared electric service.

CHARACTER OF SERVICE

Alternating current, 60 hertz, 3 phase, with measurement at a nominal voltage of 34,500 or higher depending on the requirements of the customer.

NET MONTHLY BILL

ENERGY CHARGE

1.7350¢ per kWh for all kWh in excess of 400 kWh per kVA of Billing Demand.

DEMAND CHARGE

$~~11.431813~~12.38 per kVA of Billing Demand (which includes up to 400 kWh per kVA)~~,~~ ~~plus~~

Plus all applicable adjustments and surcharges.

MINIMUM MONTHLY BILL

The Billing Demand for 20,000 kVA plus the Special Facilities Charge and all applicable adjustments

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and surcharges.

LARGE TIRE MANUFACTURERS

BILLING DEMAND

The Billing Demand (kVA) each month shall be the average of the three highest 30 minute integrated kW loads during the month divided by the average power factor during the same three thirty minute periods.

In the case of electric furnaces, welding apparatus, and other equipment requiring a service installation of special or unusual nature, and because of violent load fluctuations, the measured thirty-minute demand is not a fair measure of the capacity Company must install to ensure satisfactory service. Therefore, the Demand Charge shall be increased twenty-five cents (25¢) per kVA of Billing Demand.

ADJUSTMENTS AND SURCHARGES

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

1. Retail Energy Cost Adjustment
2. Property Tax Surcharge
3. Transmission Delivery Charge
4. Environmental Cost Recovery Rider
5. Renewable Energy Program Rider
6. Energy Efficiency Rider

~~6.~~7. Tax Adjustment

Plus all applicable adjustments and surcharges.

SPECIAL FACILITIES CHARGE

For all special facilities, installed and owned by the Company beyond the metering point, to serve the specific requirements of the customer there shall be a monthly charge of one and three fourths percent (1 3/4%) of the installed cost of such facilities.

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THE STATE CORPORATION COMMISSION OF KANSAS

WESTAR ENERGY, INC.

(Name of Issuing Utility)

NORTH RATE AREA

(Territory to which schedule is applicable)

SCHEDULE MGS

Replacing Schedule MGS Sheet 1

which was filed January 27, 2010

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

MEDIUM GENERAL SERVICE

AVAILABLE

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

APPLICABLE

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

NET MONTHLY BILL

CUSTOMER CHARGE $100.00

ENERGY CHARGE

Winter Period - Energy used during the billings months of October through May.
~~1.8314~~1.8323¢ per kWh

Summer Period - Energy used during the billings months of June through September.
2.3188¢ per kWh

DEMAND CHARGE $~~9.10~~10.06 per kW

Plus all applicable adjustments and surcharges.

MINIMUM MONTHLY BILL

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

Issued ______________________
Month Day Year

Effective ______________________
Month Day Year

By______________________
Michael Lennen, Vice President

MEDIUM GENERAL SERVICE

4. Environmental Cost Recovery Rider
5. Renewable Energy Program Rider
6. Energy Efficiency Rider

~~6.~~7. Tax Adjustment

Plus all applicable adjustments and surcharges.

DEFINITIONS AND CONDITIONS

1. Alternating current, at approximately 60 hertz, at the standard phase and voltage available shall be supplied to a single location at points on Company's existing distribution facilities having sufficient capacity.

2. Service shall normally be measured at delivery voltage; however, Company reserves the right to measure service at other than delivery voltage and adjust such measurements accordingly.

3. The initial term of service under this rate schedule shall be one year. Company reserves the right to require the customer to execute an Electric Service Agreement with an additional charge, or special minimum and/or a longer initial term when additional facilities are required to serve the customer.

4. Service under this rate schedule is subject to Company's General Terms and Conditions presently on file with the State Corporation Commission of Kansas and any modifications subsequently approved.

5. All provisions of this rate schedule are subject to changes made by order of the regulatory authority having jurisdiction.

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THE STATE CORPORATION COMMISSION OF KANSAS

WESTAR ENERGY, INC.

(Name of Issuing Utility)

NORTH RATE AREA

(Territory to which schedule is applicable)

SCHEDULE OPS

Replacing Schedule RPS Sheet 1

which was filed January 27, 2010

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

Sheet 1 of 4 Sheets

~~RESTRICTED~~ OFF PEAK SERVICE

AVAILABILE

Electric service is available under this schedule at points on the Company's existing distribution facilities to commercial and industrial customers.

APPLICABLE

Applicable to service provided to separately metered facilities that are expected to be used primarily during the off-peak period, defined hereafter. This rate schedule is not applicable to backup, breakdown, standby, supplemental, short term, resale or shared electric service.

NET MONTHLY BILL

CUSTOMER CHARGE $65.00

ENERGY CHARGE ~~1.1630~~1.4875¢ per kWh

DEMAND CHARGE

On-Peak Billing Demand $~~9.75~~10.55 per kW
Off-Peak Billing Demand $~~2.20~~2.38 per kW

Plus all applicable adjustments and surcharges.

MINIMUM MONTHLY BILL

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

Issued ____________
Month Day Year

Effective ____________
Month Day Year

By____________

Michael Lennen, Vice President

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

~~RESTRICTED~~ OFF PEAK SERVICE

BILLING DEMAND

On-Peak Billing Demand shall be the average kW load during the 15-minute period of maximum use during the on-peak hours of the billing period.

Off-Peak Billing Demand shall be the average kW load during the 15-minute period of maximum use during all other hours of the billing period or the minimum demand specified in the Electric Service Agreement, whichever is greater.

ADJUSTMENTS AND SURCHARGES

Power Factor Adjustment

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

Other Adjustment and Surcharges

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

1. Retail Energy Cost Adjustment
2. Property Tax Surcharge
3. Transmission Delivery Charge
4. Environmental Cost Recovery Rider
5. Renewable Energy Program Rider
6. Energy Efficiency Rider

~~6.~~ 7. Tax Adjustment

Plus all applicable adjustments and surcharges.

Issued ______________________
Month Day Year

Effective ______________________
Month Day Year

By______________________

Michael Lennen, Vice President

~~RESTRICTED~~ OFF PEAK SERVICE

DEFINITIONS AND CONDITIONS

1. Only customers with Billing Demand greater than 500 kW at one delivery point are eligible for this rate schedule.

2. Alternating current, at approximately 60 hertz, at the standard phase and voltage available, shall be supplied to a single location at points on Company's existing transmission or distribution facilities having sufficient capacity.

3. Service shall normally be measured at delivery voltage; however, Company reserves the right to locate its meters on the low side of customer-owned transformation and measure service at other than delivery voltage and adjust such measurements accordingly.

4. A customer requesting electric service under this rate schedule shall sign an Electric Service Agreement for a minimum off-peak demand of not less than 500 kW with an initial term of three years. Service shall continue beyond the initial term under this rate schedule unless the Electric Service Agreement is canceled by customer providing written notice not less than 24 months in advance. When additional facilities are required to serve the customer, an additional charge, special minimum and/or extended initial term may be required.

5. If, in any billing period a customer's On-Peak Billing Demand is in excess of 20 percent of the Off-Peak Billing Demand, in addition to the Demand Charge shown in the NET MONTHLY BILL section, all excess On-Peak Billing Demand shall be billed at three times the sum of the On-Peak Billing Demand and Off-Peak Billing Demand charges listed in the NET MONTHLY BILL section. If, for any two billing periods within any calendar year, a customer establishes an On-Peak Billing Demand in excess of 20 percent of the Off-Peak Billing Demand for the billing period, such customer shall be required to take service under the most applicable standard rate schedule for which such customer is eligible. After one year, the customer may reapply for service under this rate schedule.

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THE STATE CORPORATION COMMISSION OF KANSAS

WESTAR ENERGY, INC.

(Name of Issuing Utility)

NORTH RATE AREA

(Territory to which schedule is applicable)

SCHEDULE OPS

Replacing Schedule RPS Sheet 4

which was filed January 27, 2010

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

~~RESTRICTED~~ OFF PEAK SERVICE

DEFINITIONS AND CONDITIONS CONTINUED

6. For purposes of this rate schedule, the on-peak period shall be June 1 through September 30. On-peak hours shall be 1:00 p.m. through 8:00 p.m., Monday through Friday, except for Independence Day and Labor Day during the on-peak period. All other hours of the year are off-peak hours.

7. If either the Off-Peak Billing Demand or On-Peak Billing Demand exceeds the maximum capacity specified in the Electric Service Agreement during two or more billing periods within any contract year, a new maximum demand shall be specified and set equal to the highest Billing Demand established during such contract year.

8. Service under this rate schedule is not available with any other rate schedule or rider.

9. Service under this rate schedule is subject to Company's General Terms and Conditions, presently on file with the State Corporation Commission of Kansas and any modifications subsequently approved.

10. All provisions of this rate schedule are subject to changes made by order of the regulatory authority having jurisdiction.

Issued ______
Month Day Year

Effective ______
Month Day Year

By______
Michael Lennen, Vice President

PRIVATE AREA LIGHTING SERVICE

AVAILABLE

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

APPLICABLE

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

EQUIPMENT AND SERVICE PROVIDED

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

1. Standard fixtures ~~consisting~~shall consist of High Pressure Sodium or Metal Halide lamps nominally rated at the wattage and lumens provided for in this rate schedule. The fixtures may be open or enclosed at the Company's sole discretion, supported by brackets not to exceed four feet in length affixed to existing wood poles.

2. Standard extensions shall consist of a wood pole not to exceed 35 feet in length, and a maximum of 165 feet of circuit to provide service at a customer designated location and a transformer if required. Company may restrict installations of new poles in areas without utility easements, or areas in which installation would increase costs due to access, terrain, or soil conditions or alternatively the customer may reimburse the Company the incremental cost above the average cost for a standard installation. Private Area Lighting Service served from underground distribution facilities shall be considered a nonstandard installation.

THE STATE CORPORATION COMMISSION OF KANSAS

WESTAR ENERGY, INC.
(Name of Issuing Utility)

NORTH RATE AREA
(Territory to which schedule is applicable)

SCHEDULE PAL

Replacing Schedule PAL Sheet 2

which was filed January 27, 2010

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

PRIVATE AREA LIGHTING SERVICE

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

NET MONTHLY BILL

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

High Pressure Sodium Lamps

	Lumen	Wattage	Type	Fixture KWh	Standard Price
1.	5,700	70	Space	56~~68~~	$ 9.57
2.	14,500	150	Space	115	$14.77
3.	14,500	150	Flood	115	$15.51
4.	45,000	400	Space	288~~290~~	$36.11
5.	45,000	400	Flood	288~~290~~	$36.82

Metal Halide Lamps

	Lumen	Wattage	Type	Fixture KWh	Standard Price
6.	13,500	250	Flood	182	$26.90
7.	24,000	400	Flood	288~~305~~	$38.50

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Michael Lennen, Vice President

THE STATE CORPORATION COMMISSION OF KANSAS

WESTAR ENERGY, INC.

(Name of Issuing Utility)

NORTH RATE AREA

(Territory to which schedule is applicable)

SCHEDULE PAL

Replacing Schedule PAL Sheet 3

which was filed January 27, 2010

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

PRIVATE AREA LIGHTING SERVICE

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

Mercury Vapor Lamps

	Lumen	Wattage	Type	Extension	Fixture kWh	Standard Price
1.	7,000	175	Space	No	128~~70~~	$ 7.90~~7.43~~
2.	7,000	175	Space	Yes	128~~70~~	$ 10.90 ~~9.68~~
3.	20,000	400	Space	No	288~~160~~	$14.67~~13.79~~
4.	20,000	400	Space	Yes	288~~160~~	$17.67~~15.92~~
5.	20,000	400	Flood	No	288~~160~~	$18.43~~17.33~~
6.	20,000	400	Flood	Yes	288~~160~~	$21.43~~19.95~~
7.	59,000	1,000	Flood	No	697~~380~~	$35.89~~33.75~~
8.	59,000	1,000	Flood	Yes	697~~380~~	$38.89~~35.62~~

B. The monthly charge per ~~S~~standard ~~E~~extension shall be $3.00~~2.75~~.

Plus all applicable adjustments and surcharges.

C. The monthly charge for nonstandard installations installed prior to April 1, 2000 is as follows:

1. Standard components included as part of a nonstandard installation shall be billed at the standard rate shown above.

2. Nonstandard components shall be billed at 2.5% of the Company's investment in such units, (which shall include poles, wires, lamps and all other installation costs).

Issued ____________
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Michael Lennen, Vice President

PRIVATE AREA LIGHTING SERVICE

3. Energy for nonstandard lamps included in 2 above shall be priced at 4.202¢ per kWh calculated on the basis of 4,000 hours operation of both lamp and ballast at rated wattage per year and billed in 12 monthly installments.

4. The total monthly bill shall be the sum of the above three items.

ADJUSTMENTS AND SURCHARGES

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

1. Retail Energy Cost Adjustment
2. Property Tax Surcharge
3. Transmission Delivery Charge
4. Environmental Cost Recovery Rider
5. Renewable Energy Program Rider
6. Tax Adjustment

Plus all applicable adjustments and surcharges.

DEFINITIONS AND CONDITIONS

1. Standard fixtures available for installation hereunder shall be determined by the Company on the basis of their quality, capital and maintenance costs, long term availability, general customer acceptance and other factors.

2. All nonstandard installations will be installed only at the Company's option. Company is under no obligation to maintain an inventory of spare parts for nonstandard installations.

3. Company shall replace lamps for standard fixtures due to ordinary burnout. In addition, Company will order and replace lamps for nonstandard fixtures due to ordinary burnout, however, Company may charge the customer the incremental cost of the nonstandard lamp upon replacement. Replacement due to breakage for any reason may be charged

to the customer at the Company's actual cost of replacement.

PRIVATE AREA LIGHTING SERVICE

DEFINITIONS AND CONDITIONS CONTINUED

4. Lamps shall be operated by a photo-electric controller to provide service from approximately one-half hour after sunset to one-half hour before sunrise, a total of about 4,000 burning hours per year.

5. The customer shall assume responsibility for notifying the Company when fixtures are inoperative.

6. The customer shall provide or secure all necessary right-of-way permits and/or easements needed to provide service under this schedule. Customer shall, if required by the Company, inform the Company or Company's contractor of the tolerance zone of the customer owned underground facilities in the area requested by the Company by marking, flagging, or other acceptable methods. Customer owned underground facilities may include utilities such as sewers, septic systems, irrigation systems, water lines, and cable television. The tolerance zone is defined as the area within 24 inches of the outside dimensions in all horizontal directions of an underground facility.

7. The Company may refuse to install or may remove from service upon two days written notice to the customer, any fixture provided for herein if, in the Company's judgment, such fixture or its operation could cause an unsatisfactory condition affecting the quality of life in the immediate area, or the public safety, or could be in violation of any local ordinance or development restriction.

8. New installations of Mercury Vapor ~~L~~lamps will no longer be available on and after June 4, 2002. The decision to repair or replace Mercury Vapor lamps with another type shall be Company's option.

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THE STATE CORPORATION COMMISSION OF KANSAS

WESTAR ENERGY, INC.

(Name of Issuing Utility)

NORTH RATE AREA

(Territory to which schedule is applicable)

SCHEDULE PAL

Replacing Schedule PAL Sheet 6

which was filed January 27, 2010

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

PRIVATE AREA LIGHTING SERVICE

DEFINITIONS AND CONDITIONS CONTINUED

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

   A. Standard fixtures - one year term.
   B. Standard extensions - three year term.
   C. Nonstandard installation installed prior to April 1, 2000 - ten-year term.

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

10. Service under this rate schedule is subject to Company's General Terms and Conditions presently on file with the State Corporation Commission of the State of Kansas and any modifications subsequently approved.

11. All provisions of this rate schedule are subject to changes made by order of the regulatory authority having jurisdiction.

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By______________________

Michael Lennen, Vice President

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THE STATE CORPORATION COMMISSION OF KANSAS

WESTAR ENERGY, INC.

(Name of Issuing Utility)

NORTH RATE AREA

(Territory to which schedule is applicable)

SCHEDULE PS-R

Replacing Schedule PS-R Sheet 2

which was filed January 27, 2010

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

RESTRICTED SERVICE TO SCHOOLS

NET MONTHLY BILL

CUSTOMER CHARGE $~~16~~19.00

ENERGY CHARGE

~~6.0832~~6.3874¢ per kWh for the first 12,500 kWh*, plus

~~4.4290~~4.6586¢ per kWh for all additional kWh

* Add 100 kWh for each kilowatt (kW) of Billing Demand over 50 kW for bills issued for June through September inclusive.

If the customer has permanently installed and uses as the primary source of heat for the space to be heated, three (3) kilowatts or more of electric space heating equipment, and has so informed the Company in writing, the rate above shall be modified for bills issued for November through May as follows:

1. Customer's use of such heating equipment shall be billed at ~~4.4290~~4.6586¢ per kWh, determined in accordance with the following schedule:

November bills,	50	kWh per kW of installed heating capacity
December bills,	100	kWh per kW of installed heating capacity
January bills,	170	kWh per kW of installed heating capacity
February bills,	190	kWh per kW of installed heating capacity
March bills,	170	kWh per kW of installed heating capacity
April bills,	100	kWh per kW of installed heating capacity
May bills,	50	kWh per kW of installed heating capacity

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Michael Lennen, Vice President

RESTRICTED SERVICE TO SCHOOLS

2. Company may, at its option, install a watt-hour meter on the customer's space heating circuit to determine the energy consumed by the space heating equipment. The kilowatt-hour consumption so metered, rather than the amount calculated from the above, shall be billed at ~~4.4290~~4.6586¢ per kWh.

Plus all applicable adjustments and surcharges.

MINIMUM MONTHLY BILL

The above rate for zero consumption, plus all applicable adjustments and surcharges.

BILLING DEMAND

Customer's average kilowatt load during the fifteen-minute period of maximum use during the month. If the customer's meter has not been modified to read the kilowatt load during the fifteen-minute period of maximum use during the billing month the billing demand shall be multiplied by the following correction factor 1.0589.

ADJUSTMENTS AND SURCHARGES

Power Factor Adjustment

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

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Michael Lennen, Vice President

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THE STATE CORPORATION COMMISSION OF KANSAS

WESTAR ENERGY, INC.

(Name of Issuing Utility)

NORTH RATE AREA

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SCHEDULE PS-R

Replacing Schedule PS-R Sheet 4

which was filed January 27, 2010

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

RESTRICTED SERVICE TO SCHOOLS

Other Adjustment and Surcharges

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

1. Retail Energy Cost Adjustment
2. Property Tax Surcharge
3. Transmission Delivery Charge
4. Environmental Cost Recovery Rider
5. Renewable Energy Program Rider
6. Energy Efficiency Rider

~~6.~~ 7. Tax Adjustment

Plus all applicable adjustments and surcharges.

DEFINITIONS AND CONDITIONS

1. Company shall have the right of inspection and determination of the capacity and use of electric space heating and equipment for compliance with this schedule, and will reduce the kW allowance of installed heating capacity for billing purposes when, in its judgment, such demand exceeds that which is necessary for customer's heating requirements.

2. Service under this rate schedule hereunder is subject to the Company's General Terms and Conditions as approved by the State Corporation Commission of Kansas and any modification subsequently approved.

3. All provisions of this rate schedule are subject to changes made by order of the regulatory authority having jurisdiction.

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Michael Lennen, Vice President

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THE STATE CORPORATION COMMISSION OF KANSAS

WESTAR ENERGY, INC.

(Name of Issuing Utility)

NORTH RATE AREA

(Territory to which schedule is applicable)

SCHEDULE RITODS

Replacing Schedule RITODS Sheet 1

which was filed January 27, 2010

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

Sheet 1 of 3 Sheets

RELIGIOUS INSTITUTION TIME OF DAY SERVICE

AVAILABLE

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

APPLICABLE

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

NET MONTHLY BILL

ENERGY CHARGE

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

$~~17.54325~~18.40	First 10 kWh
~~6.5474~~6.9296¢ per kWh	Weekday use
~~6.5474~~6.9296¢ per kWh	Weekday evening use
~~4.3445~~4.6957¢ per kWh	Night and weekend use

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

$~~17.54325~~18.40	First 10 kWh
~~16.1700~~16.9785¢ per kWh	Weekday use
~~6.5474~~6.9296¢ per kWh	Weekday evening use
~~4.3445~~4.6957¢ per kWh	Night and weekend use

Plus all applicable adjustments and surcharges.

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Michael Lennen, Vice President

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THE STATE CORPORATION COMMISSION OF KANSAS

WESTAR ENERGY, INC.

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NORTH RATE AREA

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SCHEDULE RITODS

Replacing Schedule RITODS Sheet 2

which was filed January 27, 2010

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

RELIGIOUS INSTITUTION TIME OF DAY SERVICE

MINIMUM MONTHLY BILL

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

ADJUSTMENTS AND SURCHARGES

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

1. Retail Energy Cost Adjustment
2. Property Tax Surcharge
3. Transmission Delivery Charge
4. Environmental Cost Recovery Rider
5. Renewable Energy Program Rider
6. Energy Efficiency Rider

~~6.~~7. Tax Adjustment

Plus all applicable adjustments and surcharges.

DEFINITIONS AND CONDITIONS

1. The above rates shall apply as follows:

   a. Weekday use shall be energy consumed Monday through Friday, from 9:00 a.m. through 6:00 p.m.

   b. Weekday evening use shall be energy consumed Monday through Friday, from 6:00 p.m. through 10:00 p.m.

   c. Night and weekend use shall be energy consumed during all other times of the year including, New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day, and Christmas Day.

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Michael Lennen, Vice President

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THE STATE CORPORATION COMMISSION OF KANSAS

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SCHEDULE RS

Replacing Schedule RS Sheet 2

which was filed January 27, 2010

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

RESIDENTIAL SERVICE

STANDARD ELECTRIC SERIVCE

NET MONTHLY BILL

CUSTOMER CHARGE $~~8~~9.00

ENERGY CHARGE

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

~~5.7743~~6.3793¢ per kWh first 500 kWh
~~5.7743~~6.3793¢ per kWh next 400 kWh
~~4.5896~~5.1941¢ per kWh additional kWh

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

~~5.7743~~6.3793¢ per kWh first 500 kWh
~~5.7743~~6.3793¢ per kWh next 400 kWh
~~7.1091~~7.7139¢ per kWh additional kWh

Plus all applicable adjustments and surcharges.

MINIMUM MONTHLY BILL

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

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Michael Lennen, Vice President

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THE STATE CORPORATION COMMISSION OF KANSAS

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(Name of Issuing Utility)

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SCHEDULE RS

Replacing Schedule RS Sheet 3

which was filed January 27, 2010

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

RESIDENTIAL SERVICE

CONSERVATION USE SERVICE

The energy charge component of this summer period rate for customers whose average daily consumption is less than or equal to 30 kWh for each of the billing months of June, July, August and September will be reduced to the energy rates for the Winter Period.

Customers whose average daily consumption exceeds the 30 kWh usage level in any summer billing month shall have that month's usage and all subsequent energy usage during the summer period billed at the rates for the summer period.

Customer's average daily consumption as used herein shall be the kWh used during the billing period divided by the number of days in the billing period.

RESTRICTED PEAK MANAGEMENT ELECTRIC SERVICE

Restricted Peak Management Electric Service is only available to customers taking service under the Peak Management Electric Service Rate prior to the effective date of this rate schedule. Restricted Peak Management Electric Service Rate is not available to new customers. If an existing customer stops taking service under this rate for any reason the customer may not later return to this rate for service at a later date.

NET MONTHLY BILL

CUSTOMER CHARGE	$~~10~~11.00
ENERGY CHARGE	~~3.3040~~3.8034¢ per kWh

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Michael Lennen, Vice President

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THE STATE CORPORATION COMMISSION OF KANSAS

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(Territory to which schedule is applicable)

SCHEDULE RS

Replacing Schedule RS Sheet 4

which was filed January 27, 2010

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

RESIDENTIAL SERVICE

DEMAND CHARGE

Winter Period - Demand set in the billing months of October through May.
$~~1.65~~1.75 per kW

Summer Period - Demand set in the billing months of June through September.
$~~5.45~~5.80 per kW

Plus all applicable adjustments and surcharges.

MINIMUM MONTHLY BILL

The Customer Charge, plus the minimum specified in the Electric Service Agreement, plus the charge for 1 kW applied in any month that the customer has purchased at least 1 kWh, plus all applicable adjustments and surcharges.

BILLING DEMAND

Customer's average kilowatt load during the 30 minute period of maximum use during the month.

ADJUSTMENTS AND SURCHARGES

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

1. Retail Energy Cost Adjustment
2. Property Tax Surcharge
3. Transmission Delivery Charge
4. Environmental Cost Recovery Rider
5. Renewable Energy Program Rider
6. Energy Efficiency Rider

~~6.~~7. Tax Adjustment

Plus all applicable adjustments and surcharges.

Issued ______________________
Month Day Year

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By______________________
Michael Lennen, Vice President

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THE STATE CORPORATION COMMISSION OF KANSAS

WESTAR ENERGY, INC.
(Name of Issuing Utility)

NORTH RATE AREA
(Territory to which schedule is applicable)

SCHEDULE SES

Replacing Schedule SES Sheet 1

which was filed January 27, 2010

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

Sheet 1 of 3 Sheets

STANDARD EDUCATIONAL SERVICE

AVAILABLE

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

APPLICABLE

To any tax supported public school or parochial school organized and operated by a generally recognized religious organization incorporated under specific laws of Kansas relating thereto, using electric service supplied at one point of delivery and where that service location is used predominately for educational purposes. Electric service to public and parochial schools may also be supplied under the Company's applicable Energywise Educational Service – Pilot, Small General Service or Medium General Service rate schedules subject to the terms thereof. This service is only applicable to individually metered buildings and not applicable to meters serving multiple buildings and/or facilities. This schedule is also not applicable to backup, breakdown, standby, supplemental, short term, resale or shared electric service.

CHARACTER OF SERVICE

Alternating current, 60 hertz, at the voltage and phase of the Company's established secondary distribution system most available to the service location.

NET MONTHLY BILL

CUSTOMER CHARGE	$~~16~~19.00
ENERGY CHARGE	~~2.0893~~2.2153¢ per kWh
DEMAND CHARGE	$~~7.00~~7.15 per kW

Plus all applicable adjustments and surcharges.

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Michael Lennen, Vice President

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THE STATE CORPORATION COMMISSION OF KANSAS

WESTAR ENERGY, INC.

(Name of Issuing Utility)

NORTH RATE AREA

(Territory to which schedule is applicable)

SCHEDULE SES

Replacing Schedule SES Sheet 3

which was filed January 27, 2010

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

STANDARD EDUCATIONAL SERVICE

Other Adjustments and Surcharges

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

1. Retail Energy Cost Adjustment
2. Property Tax Surcharge
3. Transmission Delivery Charge
4. Environmental Cost Recovery Rider
5. Renewable Energy Program Rider
6. Energy Efficiency Rider
~~6.~~ 7. Tax Adjustment

Plus all applicable adjustments and surcharges.

DEFINITIONS AND CONDITIONS

1. Service under this rate schedule is subject to the Company's General Terms and Conditions as approved by the State Corporation Commission of Kansas and any modification subsequently approved.

2. All provisions of this rate schedule are subject to changes made by order of the regulatory authority having jurisdiction.

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THE STATE CORPORATION COMMISSION OF KANSAS

WESTAR ENERGY, INC.

(Name of Issuing Utility)

NORTH RATE AREA

(Territory to which schedule is applicable)

SCHEDULE SGS

Replacing Schedule SGS Sheet 1

which was filed January 27, 2010

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

Sheet 1 of 5 Sheets

SMALL GENERAL SERVICE

AVAILABLE

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

APPLICABLE

To any customer using electric service supplied at one point of delivery for which no specific schedule is provided. This schedule is not applicable to backup, breakdown, standby, supplemental, short term, resale or shared electric service.

STANDARD SERVICE

NET MONTHLY BILL

CUSTOMER CHARGE $~~16~~19.00

ENERGY CHARGE

~~5.5124~~6.0633¢ per kWh	for the first 1,200 kWh
~~3.5002~~3.9834¢ per kWh	for all remaining kWh

DEMAND CHARGE

Winter Period - Demand set in the billing months of October through May.
$ ~~3.50~~3.80 per kW of Billing Demand, over 5 kW

Summer Period - Demand set in the billing months of June through September.
$ ~~7.00~~7.25 per kW of Billing Demand, over 5 kW

Plus all applicable adjustments and surcharges.

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THE STATE CORPORATION COMMISSION OF KANSAS

WESTAR ENERGY, INC.

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SCHEDULE SGS

Replacing Schedule SGS Sheet 2

which was filed January 27, 2010

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

SMALL GENERAL SERVICE

RECREATIONAL LIGHTING SERVICE

Recreational Lighting Service is supplied to separately metered, outdoor recreational lighting installations, including athletic fields, lighting for public parks and other public recreational facilities. Such use may include small amounts of energy for other purposes incidental to the recreational lighting function. All other uses under this rate schedule shall be Standard Service.

NET MONTHLY BILL

CUSTOMER CHARGE	$~~16~~19.00
ENERGY CHARGE	~~6.6323~~7.2865¢ per kWh

Plus all applicable adjustments and surcharges.

UNMETERED SERVICE

Unmetered service refers to electric service which is not measured by a watt-hour meter. This type of service may apply, at Company's option, to delivery points for which it is impractical or difficult to install and read meters. In addition, it may apply, at Company's option, to delivery points with minimal linear loads. The usage and demand are calculated by using typical hours of use and rated equipment loads.

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SCHEDULE SGS

Replacing Schedule SGS Sheet 3

which was filed January 27, 2010

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

SMALL GENERAL SERVICE

NET MONTHLY BILL

The per kWh rates for Standard Service shall apply to calculated hours of use and rated equipment loads.

CUSTOMER CHARGE $~~16~~19.00

Plus all applicable adjustments and surcharges.

MINIMUM MONTHLY BILL

A minimum monthly bill is applicable to Standard Service, Recreational Lighting Service, and Unmetered Service. The minimum monthly bill shall be calculated as:

The Customer Charge plus:

1. The minimum contract demand specified in the Electric Service Agreement times the Demand Charge, or
2. The minimum bill amount specified in the Electric Service Agreement, or
3. The above rate for zero consumption plus $0.75 for each kW over 5 kW of the highest Billing Demand established during the twelve months ending currently.
4. When a special transformer installation is necessary for the benefit of the customer or to protect the quality of service to other customers, such minimum shall be not less than $0.75 per kilovolt-ampere (kVA) of required transformer capacity,
5. Plus all applicable adjustments and surcharges.

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SCHEDULE SGS

Replacing Schedule SGS Sheet 4

which was filed January 27, 2010

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

SMALL GENERAL SERVICE

BILLING DEMAND

Customer's average kilowatt load during the 15 minute period of maximum use during the month.

ADJUSTMENTS AND SURCHARGES

Power Factor Adjustment

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

Other Adjustments and Surcharges

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

1. Retail Energy Cost Adjustment
2. Property Tax Surcharge
3. Transmission Delivery Charge
4. Environmental Cost Recovery Rider
5. Renewable Energy Program Rider
6. Energy Efficiency Rider

~~6.~~ 7. Tax Adjustment

Plus all applicable adjustments and surcharges.

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SCHEDULE SGSCO

Replacing Schedule SGSCO Sheet 1

which was filed January 27, 2010

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

Sheet 1 of 2 Sheets

SMALL GENERAL SERVICE - CHURCH OPTION

ADDENDUM

This rate schedule is an addendum to the Company's "Small General Service" rate schedule (SGS), all provisions of which apply hereto except as specifically modified herein.

ADDITIONAL "APPLICABLE" PROVISIONS FOR CHURCH OPTION

This rate schedule is applicable only to existing customers, whose service at said service location on the effective date of this schedule was being billed under the Company's former schedule GSO, provided that, if said service is discontinued or transferred to another schedule, this schedule is no longer applicable.

NET MONTHLY BILL

CUSTOMER CHARGE $~~16~~19.00

ENERGY CHARGE

~~5.5124~~6.0633¢ per kWh for the first 1,200 kWh
~~3.5002~~3.9834¢ per kWh for all remaining kWh

DEMAND CHARGE

Winter Period - Demand set in the billing months of October through May.
$ ~~1.10~~1.20 per kW of Billing Demand, over 5 kW

Summer Period - Demand set in the billing months of June through September.
$ ~~2.15~~2.30 per kW of Billing Demand, over 5 kW

Plus all applicable adjustments and surcharges.

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SCHEDULE SGSCO

Replacing Schedule SGSCO Sheet 2

which was filed January 27, 2010

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

SMALL GENERAL SERVICE - CHURCH OPTION

ADJUSTMENTS AND SURCHARGES

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

1. Retail Energy Cost Adjustment
2. Property Tax Surcharge
3. Transmission Delivery Charge
4. Environmental Cost Recovery Rider
5. Renewable Energy Program Rider
6. Energy Efficiency Rider

~~6.~~ 7. Tax Adjustment

Plus all applicable adjustments and surcharges.

DEFINITIONS AND CONDITIONS

1. "Space heating requirements" under this schedule are defined as electric power and energy used to operate equipment whose primary function is to supply heat for the comfort conditioning of occupiable spaces.

2. Customer's wiring to such equipment must be in protective conduit or metal-clad cable satisfactory to the Company. This rate schedule is predicated upon 12-months of continuous service.

3. Service under this rate schedule is subject to Company's General Terms and Conditions presently on file with the State Corporation Commission of Kansas and any modifications subsequently approved.

4. All provisions of this rate schedule are subject to changes made by order of the regulatory authority having jurisdiction.

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THE STATE CORPORATION COMMISSION OF KANSAS

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SCHEDULE SL

Replacing Schedule SL Sheet 3

which was filed January 27, 2010

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

Sheet 3 of 8 Sheets

STREET LIGHTING

On and after June 4, 2002, Company's investment in any new nonstandard installation shall be limited to the installed costs of a standard installation consisting of a standard fixture of similar wattage and if applicable a standard extension. When the costs of such new nonstandard installation exceeds the costs of the equivalent standard installation, customer shall pay the entire cost difference, as a contribution in aid of construction, prior to the start of construction, plus the most applicable standard monthly rate for a standard installation.

NET MONTHLY BILL

A monthly charge per standard installation is as follows:

High Pressure Sodium Lamp of:		Per Installation (a)
5,700 Lumens	70 watts	$ 6.30
8,500 Lumens	100 watts	$ 8.19
14,500 Lumens	150 watts	$ 10.16 ~~9.55~~
25,600 Lumens	250 watts (setback fixture)	$16.75 ~~15.75~~
25,600 Lumens	250 watts	$13.82 ~~00~~
45,000 Lumens	400 watts	$18.87 ~~17.74~~

Metal Halide Lamp of:		Per Installation (a)
8,800 Lumens	175 watts, or smaller	$22.60 ~~21.25~~
13,500 Lumens	250 watts	$27.66
24,000 Lumens	400 watts	$32.33

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NORTH RATE AREA

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SCHEDULE SL

Replacing Schedule SL Sheet 4

which was filed January 27, 2010

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

STREET LIGHTING

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

Mercury Vapor Lamp of:		Per Installation	
7,000 ~~l~~Lumens	175 watts, or smaller	$ 6.10	
11,000 ~~l~~Lumens	250 watts	$ 8.29~~7.80~~	
11,000 ~~l~~Lumens	250 watts	$12.61~~11.86~~	(c)
20,000 ~~l~~Lumens	400 watts	$11.40	
20,000 ~~l~~Lumens	400 watts	$16.60~~15.61~~	(c)

High Pressure Sodium Lamp of:		Per Installation	
8,500 ~~l~~Lumens	100 watts	$12.62~~12.61~~	(c)
13,500 ~~l~~Lumens	150 watts	$ 8.51	(b)
13,500 ~~l~~Lumens	150 watts	$12.73~~12.72~~	(b) (c)
14,500 ~~l~~Lumens	150 watts	$13.36~~13.35~~	(c)
20,700 ~~l~~Lumens	215 watts	$ 9.61~~9.60~~	(b)
20,700 ~~l~~Lumens	215 watts	$13.63~~13.62~~	(b) (c)
25,600 ~~l~~Lumens	250 watts	$17.04~~17.04~~	(c)
40,500 ~~l~~Lumens	360 watts	$13.32~~13.32~~	(b)
40,500 ~~l~~Lumens	360 watts	$17.28~~17.28~~	(b) (c)
45,000 ~~l~~Lumens	400 watts	$22.01~~22.01~~	(c)

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Michael Lennen, Vice President

STREET LIGHTING

Notes:

In addition to the above monthly charge, the following additional charges may apply if applicable:

(a) Plus the following additional monthly charge for each installation with Company-owned steel, fiberglass or concrete standards not to exceed 40 feet in height with a screw in base:

$7.00~~6.25~~ per standard installed on or after June 4, 2002.

(b) Available in retrofit of Mercury Vapor (MV) fixtures.

(c) Installations with this size lamp include a 30 foot steel pole; therefore, amounts listed in (a) above do not apply. Customer must provide a concrete base compatible with the installation criteria of the steel pole.

(d) Plus all applicable adjustments and surcharges.

MINIMUM MONTHLY BILL

The greater of the Net Monthly Bill, or the minimum specified in the Company's standard agreement for Street Lighting Service or Electric Service Agreement, plus all applicable adjustments and surcharges.

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Michael Lennen, Vice President

STREET LIGHTING

ADJUSTMENTS AND SURCHARGES

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

1. Retail Energy Cost Adjustment
2. Property Tax Surcharge
3. Transmission Delivery Charge
4. Environmental Cost Recovery Rider
5. Renewable Energy Program Rider
6. Tax Adjustment

Plus all applicable adjustments and surcharges.

DEFINITIONS AND CONDITIONS

1. Standard fixtures available for installation hereunder shall be determined by the Company on the basis of their quality, capital and maintenance costs, long term availability, general customer acceptance and other factors.

2. All nonstandard installations will be installed only at the Company's option. Company is under no obligation to maintain an inventory of spare parts for nonstandard installations.

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

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THE STATE CORPORATION COMMISSION OF KANSAS

WESTAR ENERGY, INC.

(Name of Issuing Utility)

NORTH RATE AREA

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SCHEDULE SL

Replacing Schedule SL Sheet 7

which was filed January 27, 2010

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

STREET LIGHTING

DEFINITIONS AND CONDITIONS CONTINUED

4. Company shall install, own, operate and maintain the complete installation, consisting of a lamp, fixture, bracket, secondary cable, and pole. All lamps will normally be operated by a photo-electric controller to provide service from dusk to dawn (approximately 4,000 hours annually) and will be of the approximate lumen ratings and wattages indicated or requested. Maintenance shall consist of lamp replacement, photo electric controller replacement, lens cleaning and the like on an as needed basis. Company may charge customer the cost of abnormal maintenance or the incremental cost associated with maintaining non standard fixtures.

5. Overhead service shall be provided unless the existing local distribution system is underground. Company shall install, own, operate and/or maintain new underground facilities to serve street lights. Customer shall provide all trenching and backfilling, and conduit when required to complete the street light installation, for the underground installation or customer shall pay the entire cost difference, as a contribution in aid of construction, prior to the start of construction. Customer shall retain ownership of conduit installed when required to complete said installation.

6. New installations supplied shall use Metal Halide or High Pressure Sodium lamps. Mercury vapor lamps shall be provided only if installed on or before June 3, 2002. The decision to repair or to replace these installations with another type shall be Company's option.

7. The rates in the NET MONTHLY BILL section shall apply without additional annual charges if a customer supplies, owns and maintains a traffic signal installation used with Company's street light installation. Company may maintain installations owned wholly or in part by others only under specific terms to be agreed upon.

8. Alternating current, at approximately 60 hertz, at the standard phase and voltage available, shall be supplied to a single location at points ~~of~~on the Company's existing distribution facilities having sufficient demand.

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THE STATE CORPORATION COMMISSION OF KANSAS

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SCHEDULE ST

Replacing Schedule ST Sheet 1

which was filed January 27, 2010

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

Sheet 1 of 5 Sheets

SHORT-TERM SERVICE

AVAILABILITY

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

APPLICABLE

Short-Term Service is defined as service supplied for less than 12 consecutive months at one point of delivery and measured through one meter.

Service will be furnished only when and where Company has available capacity in lines, transformers and ancillary equipment.

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

NET MONTHLY BILL

CUSTOMER CHARGE $~~16~~19.00

ENERGY CHARGE ~~5.5776~~6.0633¢ per kWh

DEMAND CHARGE

Winter Period - Demand set in the billing months of October through May.
$~~3.50~~3.80 per kW of Billing Demand, over 5 kW

Summer Period - Demand set in the billing months of June through September.
$~~7.00~~7.25 per kW of Billing Demand, over 5 kW

Plus all applicable adjustments and surcharges.

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SCHEDULE ST

Replacing Schedule ST Sheet 2

which was filed January 27, 2010

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

SHORT-TERM SERVICE

MINIMUM MONTHLY BILL

The above rate for zero consumption, plus all applicable adjustments and surcharges.

ADJUSTMENTS AND SURCHARGES

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

1. Retail Energy Cost Adjustment
2. Property Tax Surcharge
3. Transmission Delivery Charge
4. Environmental Cost Recovery Rider
5. Renewable Energy Program Rider

~~5.~~6. Energy Efficiency Rider

7. Tax Adjustment

~~6.~~

Plus all applicable adjustments and surcharges.

SERVICE FEE

Customer shall pay to Company, in advance, the cost of connecting and disconnecting Short-Term Service, in addition to the charges provided elsewhere in this rate schedule. This fee shall be an annual charge for customers taking service for more than a twelve month period. The fee shall be an amount equal to Company's cost of labor, labor overheads, vehicles, non-salvageable material, an investment cost of 25% of the value of all material and equipment temporarily installed (exclusive of metering equipment), and an overhead charge applied to the preceding costs to cover engineering, supervision, and general office expense, but shall in no event be less than:

$ 50.00 for Standard Short-Term Service, or
$ 150.00 for Optional Short-Term Service

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THE STATE CORPORATION COMMISSION OF KANSAS

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SCHEDULE TS

Replacing Schedule TS Sheet 2

which was filed January 27, 2010

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

TRAFFIC SIGNAL SERVICE

NET MONTHLY BILL

Rate specified in contracts executed prior to February 3, 2009. Customers with no existing contract shall pay the Energy Charge below.

ENERGY CHARGE

For City Owned and Maintained Traffic Signals:

7.0567¢ per kWh

For City Owned Traffic Signals Maintained by Company:

7.0567¢ per kWh for all kWh, plus the cost of maintenance.

Plus all applicable adjustments and surcharges.

MINIMUM MONTHLY BILL

The greater of;

A. $10.00~~5.00~~, or

B. The minimum dollar amount specified in the contract or Electric Service Agreement.

Plus all applicable adjustments and surcharges.

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SCHEDULE TS

Replacing Schedule TS Sheet 3

which was filed January 27, 2010

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

TRAFFIC SIGNAL SERVICE

ADJUSTMENTS AND SURCHARGES

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

1. Retail Energy Cost Adjustment
2. Property Tax Surcharge
3. Transmission Delivery Charge
4. Environmental Cost Recovery Rider
5. Renewable Energy Program Rider
6. Tax Adjustment

Plus all applicable adjustments and surcharges.

DEFINITIONS AND CONDITIONS

1. Service shall normally be measured at delivery voltage. Company reserves the right to measure service at other than delivery voltage and adjust such measurements accordingly.

2. The initial term of service under this rate schedule shall be one year. Company reserves the right to require the customer to execute an Electric Service Agreement with an additional charge, or special minimum and/or a longer initial term when additional facilities are required to serve such customer.

3. Service under this rate schedule is subject to Company's General Terms and Conditions presently on file with the State Corporation Commission of Kansas and any modifications subsequently approved.

4. All provisions of this rate schedule are subject to changes made by order of the regulatory authority having jurisdiction.

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SCHEDULE CANCELLATION

Replacing Schedule Sheet 1

which was filed

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

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CANCELLATION SCHEDULE

	Schedule	Date Filed
AUX	Auxiliary Service	January 27, 2010
EES-RTP	Energywise Educational Service-Real Time Pricing	January 27, 2010
EHLF-RTP	Energywise High Load Factor Service-Real Time Pricing	January 27, 2010

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SCHEDULE DOR

Replacing Schedule DOR Sheet 1

which was filed January 27, 2010

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

DEDICATED OFF-PEAK SERVICE

AVAILABLE

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

APPLICABLE

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

NET MONTHLY BILL

CUSTOMER CHARGE $19.00

ENERGY CHARGE

4.0252¢ per kWh	first 85 kWh per kW of dedicated off-peak demand
3.1925¢ per kWh	next 170 kWh per kW of dedicated off-peak demand
1.1938¢ per kWh	additional kWh

Plus all applicable adjustments and surcharges.

MINIMUM MONTHLY BILL

The greater of the Customer Charge plus:

A. the minimum contract demand specified in the Electric Service Agreement allocated to the Energy Charge blocks, or

B. the minimum bill amount specified in the Electric Service Agreement, plus

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DEDICATED OFF-PEAK SERVICE

C. when a special transformer installation is necessary for the benefit of the customer or to protect the quality of service to other customers, such minimum shall be not less than $0.75 per kilovolt-ampere (kVA) of required transformer capacity, plus

D. all applicable adjustments and surcharges.

BILLING DEMAND

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

ADJUSTMENTS AND SURCHARGES

Power Factor Adjustment

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

Other Adjustments and Surcharges

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

1. Retail Energy Cost Adjustment
2. Property Tax Surcharge
3. Transmission Delivery Charge
4. Environmental Cost Recovery Rider
5. Renewable Energy Program Rider
6. Energy Efficiency Rider
7. Tax Adjustment

Plus all applicable adjustments and surcharges.

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SCHEDULE DOR

Replacing Schedule DOR Sheet 3

which was filed January 27, 2010

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

Sheet 3 of 4 Sheets

DEDICATED OFF-PEAK SERVICE

DEFINITIONS AND CONDITIONS

1. Alternating current, at approximately 60 hertz, at the standard phase and voltage available, shall be supplied to a single location at points on the company's existing distribution facilities having sufficient capacity.

2. Service shall normally be measured at delivery voltage; however, Company reserves the right to measure service at other than delivery voltage and adjust such measurements accordingly.

3. Additional incremental investment for facilities required to serve off-peak demand including metering equipment shall be paid for by a customer prior to taking service under this rate schedule.

4. Load interrupting devices are not required under this rate schedule. A customer installing such devices must have them approved by Company beforehand.

5. Limited amounts of on-peak consumption are permitted as dedicated off-peak service. However, in billing months when the meter used to measure dedicated off-peak service records on-peak demand greater than 20% of off-peak demand, all demand greater than 20% of off-peak demand shall be billed at $8.00 per kW. During such billing months, all kWh will be billed at the first energy block. If customer's on-peak demand is greater than 20% of the off-peak demand in two billing months during a twelve month period, Company may require customer to take service under an alternative rate schedule for which customer is eligible.

6. For purposes of this rate schedule, off-peak hours shall be 8 PM. to 10 AM. Monday through Friday and all day Saturday, Sunday and the following generally observed holidays: New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day, Christmas Eve and Christmas Day. On-peak hours are the remaining hours of the year.

Issued ________________
Month Day Year

Effective ________________
Month Day Year

By Michael Lennen

Michael Lennen, ~~Vice President~~

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THE STATE CORPORATION COMMISSION OF KANSAS

WESTAR ENERGY, INC.

(Name of Issuing Utility)

NORTH RATE AREA

(Territory to which schedule is applicable)

SCHEDULE DOR

Replacing Schedule DOR Sheet 4

which was filed January 27, 2010

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

DEDICATED OFF-PEAK SERVICE

DEFINITIONS AND CONDITIONS CONTINUED

7. Service under this rate schedule is subject to Company's General Terms and Conditions presently on file with the State Corporation Commission of Kansas and any modifications subsequently approved.

8. All provisions of this rate schedule are subject to changes made by order of the regulatory authority having jurisdiction.

Issued ____________
Month Day Year

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Michael Lennen, Vice President

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THE STATE CORPORATION COMMISSION OF KANSAS

WESTAR ENERGY, INC.

(Name of Issuing Utility)

NORTH RATE AREA

(Territory to which schedule is applicable)

SCHEDULE GSS

Replacing Schedule GSS Sheet 1

which was filed January 27, 2010

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

Sheet 1 of 4 Sheets

GENERATION SUBSTITUTION SERVICE

AVAILABLE

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

APPLICABLE

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

NET MONTHLY BILL

CUSTOMER CHARGE $40.00

ENERGY CHARGE

4.8565¢ per kWh	first 70 kWh per kW
3.9902¢ per kWh	next 160 kWh per kW
3.3115¢ per kWh	additional kWh

Plus all applicable adjustments and surcharges.

MINIMUM MONTHLY BILL

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

Issued ______________________
Month Day Year

Effective ______________________
Month Day Year

By Michael Lennen

Michael Lennen, Vice President

GENERATION SUBSTITUTION SERVICE

BILLING DEMAND

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

ADJUSTMENTS AND SURCHARGES

Power Factor Adjustment

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

Other Adjustments and Surcharges

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

1. Retail Energy Cost Adjustment
2. Property Tax Surcharge
3. Transmission Delivery Charge

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THE STATE CORPORATION COMMISSION OF KANSAS

WESTAR ENERGY, INC.
(Name of Issuing Utility)

NORTH RATE AREA
(Territory to which schedule is applicable)

SCHEDULE GSS

Replacing Schedule GSS Sheet 3

which was filed January 27, 2010

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

Sheet 3 of 4 Sheets

GENERATION SUBSTITUTION SERVICE

Other Adjustments and Surcharges Continued

4. Environmental Cost Recovery Rider
5. Renewable Energy Program Rider
6. Energy Efficiency Rider
7. Tax Adjustment

Plus all applicable adjustments and surcharges.

DEFINITIONS AND CONDITIONS

1. Alternating current, at approximately 60 hertz, at the standard phase and voltage available, shall be supplied to a single location at points on Company's existing distribution facilities having sufficient demand.

2. Service shall normally be measured at delivery voltage; however, Company reserves the right to measure service at other than delivery voltage and adjust such measurements accordingly.

3. The customer shall execute an Electric Service Agreement for a minimum demand of not less than the capacity of the customer-owned generation for which this service is a substitute. The initial term of service under this rate schedule shall be one year. When additional facilities are required to serve the customer, an additional charge, special minimum and/or extended initial term may be required.

4. A customer shall shut down generation equipment for which this rate schedule substitutes and only use said equipment for (a) backup, in the event of Company-requested interruption or economic curtailment, (b) unavailability of other customer-owned generation not covered by this service schedule, or (c) scheduled test and maintenance purposes.

Issued ______________
Month Day Year

Effective ______________
Month Day Year

By ______________
Michael Lennen, Vice President

GENERATION SUBSTITUTION SERVICE

DEFINITIONS AND CONDITIONS CONTINUED

5. A customer shall interrupt load served by this rate schedule within 60 minutes after receiving notice from Company. Notice from Company shall be accomplished through telephone, facsimile, or other established methods between a Company representative and an individual authorized by the customer to receive notice. Failure to interrupt load shall result in the customer's usage being billed under the Small General Service rate schedule for the month during which the customer fails to comply. Customer's failure to interrupt load on two occasions during any consecutive 24-month period shall disqualify customer from this rate. Customer may apply during the next contract year for service under this rate schedule or a rate schedule which references the Interruptible Service Rider (ISR) provided, however, that customer meets the qualifications for service thereunder.

6. A customer shall not be required to maintain an interruption more than eight consecutive hours for any single request. Interruption to test the customer's ability to comply with Company notice may occur once every 12-months, involve complete interruption of load served by this rate schedule and shall be accomplished in the same manner as a non-test interruption. Test duration shall not exceed 15 minutes and the customer shall be informed if the notice is for test purposes or actual conditions.

7. Service under this rate schedule is subject to Company's General Terms and Conditions presently on file with the State Corporation Commission of Kansas and any modifications subsequently approved.

8. All provisions of this rate schedule are subject to changes made by order of the regulatory authority having jurisdiction.

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THE STATE CORPORATION COMMISSION OF KANSAS

WESTAR ENERGY, INC.

(Name of Issuing Utility)

NORTH RATE AREA

(Territory to which schedule is applicable)

SCHEDULE HLF

Replacing Schedule HLF Sheet 1

which was filed December 17, 2010

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

HIGH LOAD FACTOR SERVICE

AVAILABLE

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

APPLICABLE

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

NET MONTHLY BILL

ENERGY CHARGE 1.8152¢ per kWh

DEMAND CHARGE $10.76 per kW

Plus all applicable adjustments and surcharges.

MINIMUM MONTHLY BILL

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

Issued ____________________
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By Michael Lennen
Michael Lennen, Vice President

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THE STATE CORPORATION COMMISSION OF KANSAS

WESTAR ENERGY, INC.

(Name of Issuing Utility)

NORTH RATE AREA

(Territory to which schedule is applicable)

SCHEDULE HLF

Replacing Schedule HLF Sheet 2

which was filed December 17, 2010

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

HIGH LOAD FACTOR SERVICE

BILLING DEMAND

Billing Demand shall be the greatest of:

1. 1,000 kW, or
2. the average kW load supplied during the 15 minute period of maximum use during the month, adjusted for excessive lagging power factor, as described below, or
3. 85 percent of the highest Billing Demand, as adjusted for power factor, established during the previous billing months of June, July, August or September, within the most recent 11 months, or
4. the minimum demand specified in the Electric Service Agreement.

ADJUSTMENTS AND SURCHARGES

Power Factor Adjustment

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

Issued ____________________
Month Day Year

Effective ____________________
Month Day Year

By Michael Lennen

Michael Lennen, Vice President

HIGH LOAD FACTOR SERVICE

Other Adjustments and Surcharges

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

1. Retail Energy Cost Adjustment
2. Property Tax Surcharge
3. Transmission Delivery Charge
4. Environmental Cost Recovery Rider
5. Renewable Energy Program Rider
6. Energy Efficiency Rider
7. Tax Adjustment

Plus all applicable adjustments and surcharges.

DEFINITIONS AND CONDITIONS

1. Alternating current, at approximately 60 hertz, at the standard phase and voltage available, shall be supplied to a single location at points on Company's existing transmission or distribution facilities having sufficient capacity. The Demand Charge applies to service provided at primary distribution voltage.

2. Service shall normally be measured at delivery voltage; however, Company reserves the right to measure service at other than delivery voltage and adjust such measurements accordingly.

3. Customer shall execute an Electric Service Agreement for a minimum demand of not less than 1,000 kW. The initial term of service under this rate schedule shall be five years. Electric service shall continue under this rate schedule unless the Electric Service Agreement is canceled by the customer, providing written notice 24 months in advance. When additional facilities are needed to serve a customer, an additional charge or special minimum and/or an extended initial term of service may be required.

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THE STATE CORPORATION COMMISSION OF KANSAS

WESTAR ENERGY, INC.

(Name of Issuing Utility)

NORTH RATE AREA

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SCHEDULE HLF

Replacing Schedule HLF Sheet 4

which was filed December 17, 2010

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

HIGH LOAD FACTOR SERVICE

4. When electric service is taken at a secondary distribution voltage, the Demand Charge shall be increased by $0.91 per kW.

5. When electric service is taken at 34.5 kV or above, the Demand Charge shall be decreased by $1.45 per kW.

6. Service under this rate schedule is subject to Company's General Terms and Conditions presently on file with the State Corporation Commission of Kansas and any modifications subsequently approved.

7. All provisions of this rate schedule are subject to changes made by order of the regulatory authority having jurisdiction.

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Michael Lennen, Vice President

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THE STATE CORPORATION COMMISSION OF KANSAS

WESTAR ENERGY, INC.

(Name of Issuing Utility)

NORTH RATE AREA

(Territory to which schedule is applicable)

SCHEDULE ICS

Replacing Schedule ICS Sheet 1

which was filed January 27, 2010

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

INTERRUPTIBLE CONTRACT SERVICE

AVAILABLE

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

APPLICABLE

To any customer who contracts for electric service at one point of delivery for interruptible service of 5,000 kilovolt-amperes (kVA) or more for a contract period of five years or more.

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

CHARACTER OF SERVICE

Alternating current, 60 hertz, three phase, at the voltage stated in the Electric Power Service Contract.

NET MONTHLY BILL

CUSTOMER CHARGE	$100.00
ENERGY CHARGE	3.2350¢ per kWh

Plus all applicable adjustments and surcharges.

MINIMUM MONTHLY BILL

$100.00 or the minimum as set forth by contract plus the Special Facilities Charge and all applicable adjustments and surcharges.

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Michael Lennen, Vice President

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THE STATE CORPORATION COMMISSION OF KANSAS

WESTAR ENERGY, INC.

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NORTH RATE AREA

(Territory to which schedule is applicable)

SCHEDULE ICS

Replacing Schedule ICS Sheet 2

which was filed January 27, 2010

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

INTERRUPTIBLE CONTRACT SERVICE

SPECIAL FACTILITIES CHARGE

There shall be a monthly charge of one and three fourths percent (1 3/4%) of the installed cost of all special facilities installed and owned by the Company to serve the specific requirements of the customer.

ADJUSTMENTS AND SURCHARGES

Power Factor Adjustment

The energy charge herein is based on an average monthly power factor of not less than 0.90. If the power factor falls below 0.90, the energy charge will be multiplied by the factor determined by dividing 0.90 by the power factor.

Highest demand at the point of delivery shall be the average kW load during the 15-minute period of maximum use during the month divided by the power factor. Power factor will be determined as the quotient obtained by dividing the kilowatt-hours used during the billing period by the square root of the sum of the squares of the kilowatt-hours used and the lagging reactive kilovolt-ampere hours supplied during the same period. Any leading kilovolt-ampere hours supplied during the period will not be considered.

Other Adjustment and Surcharges

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

1. Retail Energy Cost Adjustment
2. Property Tax Surcharge
3. Transmission Delivery Charge
4. Environmental Cost Recovery Rider

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THE STATE CORPORATION COMMISSION OF KANSAS

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SCHEDULE ICS

Replacing Schedule ICS Sheet 3

which was filed January 27, 2010

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

INTERRUPTIBLE CONTRACT SERVICE

Other Adjustment and Surcharges Continued

5. Renewable Energy Program Rider
6. Energy Efficiency Rider
7. Tax Adjustment

Plus all applicable adjustments and surcharges.

SERVICE CURTAILMENT

All service shall be subject to economic curtailment or interruption upon demand by the Company. Any demand required by the customer during each period of curtailment in excess of that specified by the Company shall be priced at $12.00 per kVA in addition to all other charges included hereunder.

DEFINITIONS AND CONDITIONS

1. Individual motor units rated at ten horsepower or more shall have starting equipment satisfactory to the Company.

2. Any customer whose standard voltage at the point of delivery is equal to or greater than 34.5 kilovolts shall receive a discount of $0.20 per kVA of contract demand applied to the net monthly bill for such point.

3. Service under this rate schedule is subject to Company's General Terms and Conditions presently on file with the State Corporation Commission of Kansas and any modifications subsequently approved.

4. All provisions of this rate schedule are subject to changes made by order of the regulatory authority having jurisdiction.

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By Michael Lennen

Michael Lennen, Vice President

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THE STATE CORPORATION COMMISSION OF KANSAS

WESTAR ENERGY, INC.

(Name of Issuing Utility)

NORTH RATE AREA

(Territory to which schedule is applicable)

SCHEDULE LTM

Replacing Schedule LTM Sheet 1

which was filed January 27, 2010

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

LARGE TIRE MANUFACTURERS

AVAILABLE

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

APPLICABLE

Electric service is available by contract under this rate schedule to tire manufacturers, adjacent to the Company's lines, whose use of electric energy requires Company installation of delivery facilities of not less than 20,000 kVA. This rate schedule is not applicable to backup, breakdown, standby, supplemental, short term, resale or shared electric service.

CHARACTER OF SERVICE

Alternating current, 60 hertz, 3 phase, with measurement at a nominal voltage of 34,500 or higher depending on the requirements of the customer.

NET MONTHLY BILL

ENERGY CHARGE

1.7350¢ per kWh for all kWh in excess of 400 kWh per kVA of Billing Demand.

DEMAND CHARGE

$12.38 per kVA of Billing Demand (which includes up to 400 kWh per kVA)

Plus all applicable adjustments and surcharges.

MINIMUM MONTHLY BILL

The Billing Demand for 20,000 kVA plus the Special Facilities Charge and all applicable adjustments and surcharges.

Issued ______
Month Day Year

Effective ______
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By Michael Lennen

Michael Lennen, Vice President

LARGE TIRE MANUFACTURERS

BILLING DEMAND

The Billing Demand (kVA) each month shall be the average of the three highest 30 minute integrated kW loads during the month divided by the average power factor during the same three thirty minute periods.

In the case of electric furnaces, welding apparatus, and other equipment requiring a service installation of special or unusual nature, and because of violent load fluctuations, the measured thirty-minute demand is not a fair measure of the capacity Company must install to ensure satisfactory service. Therefore, the Demand Charge shall be increased twenty-five cents (25¢) per kVA of Billing Demand.

ADJUSTMENTS AND SURCHARGES

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

1. Retail Energy Cost Adjustment
2. Property Tax Surcharge
3. Transmission Delivery Charge
4. Environmental Cost Recovery Rider
5. Renewable Energy Program Rider
6. Energy Efficiency Rider
7. Tax Adjustment

Plus all applicable adjustments and surcharges.

SPECIAL FACILITIES CHARGE

For all special facilities, installed and owned by the Company beyond the metering point, to serve the specific requirements of the customer there shall be a monthly charge of one and three fourths percent (1 3/4%) of the installed cost of such facilities.

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THE STATE CORPORATION COMMISSION OF KANSAS

WESTAR ENERGY, INC.

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NORTH RATE AREA

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SCHEDULE LTM

Replacing Schedule LTM Sheet 3

which was filed January 27, 2010

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

LARGE TIRE MANUFACTURERS

DEFINITIONS AND CONDITIONS

Service hereunder is subject to the Company's General Terms and Conditions as approved by the State Corporation Commission of Kansas.

Issued ______________________
Month Day Year

Effective ______________________
Month Day Year

By Michael Lennen

Michael Lennen, ~~Vice~~ President

MEDIUM GENERAL SERVICE

AVAILABLE

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

APPLICABLE

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

NET MONTHLY BILL

CUSTOMER CHARGE $100.00

ENERGY CHARGE

Winter Period - Energy used during the billings months of October through May.
1.8323¢ per kWh

Summer Period - Energy used during the billings months of June through September.
2.3188¢ per kWh

DEMAND CHARGE $10.06 per kW

Plus all applicable adjustments and surcharges.

MINIMUM MONTHLY BILL

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

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By Michael Lennen
Michael Lennen, Vice President

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THE STATE CORPORATION COMMISSION OF KANSAS

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NORTH RATE AREA

(Territory to which schedule is applicable)

SCHEDULE MGS

Replacing Schedule MGS Sheet 2

which was filed January 27, 2010

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

MEDIUM GENERAL SERVICE

BILLING DEMAND

Billing Demand shall be the greatest of:

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

ADJUSTMENTS AND SURCHARGES

Power Factor Adjustment

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

Other Adjustments and Surcharges

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

1. Retail Energy Cost Adjustment
2. Property Tax Surcharge
3. Transmission Delivery Charge

Issued ____________
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By ____________

Michael Lennen, Vice President

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THE STATE CORPORATION COMMISSION OF KANSAS

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(Name of Issuing Utility)

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SCHEDULE MGS

Replacing Schedule MGS Sheet 3

which was filed January 27, 2010

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

Sheet 3 of 3 Sheets

MEDIUM GENERAL SERVICE

Other Adjustments and Surcharges Continued

4. Environmental Cost Recovery Rider
5. Renewable Energy Program Rider
6. Energy Efficiency Rider
7. Tax Adjustment

Plus all applicable adjustments and surcharges.

DEFINITIONS AND CONDITIONS

1. Alternating current, at approximately 60 hertz, at the standard phase and voltage available shall be supplied to a single location at points on Company's existing distribution facilities having sufficient capacity.

2. Service shall normally be measured at delivery voltage; however, Company reserves the right to measure service at other than delivery voltage and adjust such measurements accordingly.

3. The initial term of service under this rate schedule shall be one year. Company reserves the right to require the customer to execute an Electric Service Agreement with an additional charge, or special minimum and/or a longer initial term when additional facilities are required to serve the customer.

4. Service under this rate schedule is subject to Company's General Terms and Conditions presently on file with the State Corporation Commission of Kansas and any modifications subsequently approved.

5. All provisions of this rate schedule are subject to changes made by order of the regulatory authority having jurisdiction.

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By Michael Lennen
Michael Lennen, Vice President

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THE STATE CORPORATION COMMISSION OF KANSAS

WESTAR ENERGY, INC.

(Name of Issuing Utility)

NORTH RATE AREA

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SCHEDULE OPS

Replacing Schedule RPS Sheet 1

which was filed January 27, 2010

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

OFF PEAK SERVICE

AVAILABILE

Electric service is available under this schedule at points on the Company's existing distribution facilities to commercial and industrial customers.

APPLICABLE

Applicable to service provided to separately metered facilities that are expected to be used primarily during the off-peak period, defined hereafter. This rate schedule is not applicable to backup, breakdown, standby, supplemental, short term, resale or shared electric service.

NET MONTHLY BILL

CUSTOMER CHARGE	$65.00
ENERGY CHARGE	1.4875¢ per kWh
DEMAND CHARGE	
On-Peak Billing Demand	$10.55 per kW
Off-Peak Billing Demand	$2.38 per kW

Plus all applicable adjustments and surcharges.

MINIMUM MONTHLY BILL

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

Issued ____________________
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Effective ____________________
Month Day Year

By [signature]
Michael Lennen, Vice President

OFF PEAK SERVICE

BILLING DEMAND

On-Peak Billing Demand shall be the average kW load during the 15-minute period of maximum use during the on-peak hours of the billing period.

Off-Peak Billing Demand shall be the average kW load during the 15-minute period of maximum use during all other hours of the billing period or the minimum demand specified in the Electric Service Agreement, whichever is greater.

ADJUSTMENTS AND SURCHARGES

Power Factor Adjustment

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

Other Adjustment and Surcharges

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

1. Retail Energy Cost Adjustment
2. Property Tax Surcharge
3. Transmission Delivery Charge
4. Environmental Cost Recovery Rider
5. Renewable Energy Program Rider
6. Energy Efficiency Rider
7. Tax Adjustment

Plus all applicable adjustments and surcharges.

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Michael Lennen, Vice President

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THE STATE CORPORATION COMMISSION OF KANSAS

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SCHEDULE OPS

Replacing Schedule RPS Sheet 3

which was filed January 27, 2010

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

OFF PEAK SERVICE

DEFINITIONS AND CONDITIONS

1. Only customers with Billing Demand greater than 500 kW at one delivery point are eligible for this rate schedule.

2. Alternating current, at approximately 60 hertz, at the standard phase and voltage available, shall be supplied to a single location at points on Company's existing transmission or distribution facilities having sufficient capacity.

3. Service shall normally be measured at delivery voltage; however, Company reserves the right to locate its meters on the low side of customer-owned transformation and measure service at other than delivery voltage and adjust such measurements accordingly.

4. A customer requesting electric service under this rate schedule shall sign an Electric Service Agreement for a minimum off-peak demand of not less than 500 kW with an initial term of three years. Service shall continue beyond the initial term under this rate schedule unless the Electric Service Agreement is canceled by customer providing written notice not less than 24 months in advance. When additional facilities are required to serve the customer, an additional charge, special minimum and/or extended initial term may be required.

5. If, in any billing period a customer's On-Peak Billing Demand is in excess of 20 percent of the Off-Peak Billing Demand, in addition to the Demand Charge shown in the NET MONTHLY BILL section, all excess On-Peak Billing Demand shall be billed at three times the sum of the On-Peak Billing Demand and Off-Peak Billing Demand charges listed in the NET MONTHLY BILL section. If, for any two billing periods within any calendar year, a customer establishes an On-Peak Billing Demand in excess of 20 percent of the Off-Peak Billing Demand for the billing period, such customer shall be required to take service under the most applicable standard rate schedule for which such customer is eligible. After one year, the customer may reapply for service under this rate schedule.

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Michael Lennen, Vice President

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SCHEDULE OPS

Replacing Schedule RPS Sheet 4

which was filed January 27, 2010

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

OFF PEAK SERVICE

DEFINITIONS AND CONDITIONS CONTINUED

6. For purposes of this rate schedule, the on-peak period shall be June 1 through September 30. On-peak hours shall be 1:00 p.m. through 8:00 p.m., Monday through Friday, except for Independence Day and Labor Day during the on-peak period. All other hours of the year are off-peak hours.

7. If either the Off-Peak Billing Demand or On-Peak Billing Demand exceeds the maximum capacity specified in the Electric Service Agreement during two or more billing periods within any contract year, a new maximum demand shall be specified and set equal to the highest Billing Demand established during such contract year.

8. Service under this rate schedule is not available with any other rate schedule or rider.

9. Service under this rate schedule is subject to Company's General Terms and Conditions, presently on file with the State Corporation Commission of Kansas and any modifications subsequently approved.

10. All provisions of this rate schedule are subject to changes made by order of the regulatory authority having jurisdiction.

Issued ____________
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Effective ____________
Month Day Year

By Michael Lennen

Michael Lennen, Vice President

PRIVATE AREA LIGHTING SERVICE

AVAILABLE

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

APPLICABLE

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

EQUIPMENT AND SERVICE PROVIDED

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

1. Standard fixtures shall consist of High Pressure Sodium or Metal Halide lamps nominally rated at the wattage and lumens provided for in this rate schedule. The fixtures may be open or enclosed at the Company's sole discretion, supported by brackets not to exceed four feet in length affixed to existing wood poles.

2. Standard extensions shall consist of a wood pole not to exceed 35 feet in length, and a maximum of 165 feet of circuit to provide service at a customer designated location and a transformer if required. Company may restrict installations of new poles in areas without utility easements, or areas in which installation would increase costs due to access, terrain, or soil conditions or alternatively the customer may reimburse the Company the incremental cost above the average cost for a standard installation. Private Area Lighting Service served from underground distribution facilities shall be considered a nonstandard installation.

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THE STATE CORPORATION COMMISSION OF KANSAS

WESTAR ENERGY, INC.

(Name of Issuing Utility)

NORTH RATE AREA

(Territory to which schedule is applicable)

SCHEDULE PAL

Replacing Schedule PAL Sheet 2

which was filed January 27, 2010

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

PRIVATE AREA LIGHTING SERVICE

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

NET MONTHLY BILL

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

	Lumen	Wattage	Type	Fixture KWh	Standard Price
	High Pressure Sodium Lamps				
1.	5,700	70	Space	56	$ 9.57
2.	14,500	150	Space	115	$14.77
3.	14,500	150	Flood	115	$15.51
4.	45,000	400	Space	288	$36.11
5.	45,000	400	Flood	288	$36.82
	Metal Halide Lamps				
6.	13,500	250	Flood	182	$26.90
7.	24,000	400	Flood	288	$38.50

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Michael Lennen, Vice President

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THE STATE CORPORATION COMMISSION OF KANSAS

WESTAR ENERGY, INC.
(Name of Issuing Utility)

NORTH RATE AREA
(Territory to which schedule is applicable)

SCHEDULE PAL

Replacing Schedule PAL Sheet 3

which was filed January 27, 2010

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

PRIVATE AREA LIGHTING SERVICE

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

Mercury Vapor Lamps

	Lumen	Wattage	Type	Extension	Fixture kWh	Standard Price
1.	7,000	175	Space	No	128	$ 7.90
2.	7,000	175	Space	Yes	128	$ 10.90
3.	20,000	400	Space	No	288	$14.67
4.	20,000	400	Space	Yes	288	$17.67
5.	20,000	400	Flood	No	288	$18.43
6.	20,000	400	Flood	Yes	288	$21.43
7.	59,000	1,000	Flood	No	697	$35.89
8.	59,000	1,000	Flood	Yes	697	$38.89

B. The monthly charge per standard extension shall be $3.00.

Plus all applicable adjustments and surcharges.

C. The monthly charge for nonstandard installations installed prior to April 1, 2000 is as follows:

1. Standard components included as part of a nonstandard installation shall be billed at the standard rate shown above.

2. Nonstandard components shall be billed at 2.5% of the Company's investment in such units, (which shall include poles, wires, lamps and all other installation costs).

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Michael Lennen, Vice President

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THE STATE CORPORATION COMMISSION OF KANSAS

WESTAR ENERGY, INC.

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NORTH RATE AREA

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SCHEDULE PAL

Replacing Schedule PAL Sheet 4

which was filed January 27, 2010

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

PRIVATE AREA LIGHTING SERVICE

3. Energy for nonstandard lamps included in 2 above shall be priced at 4.202¢ per kWh calculated on the basis of 4,000 hours operation of both lamp and ballast at rated wattage per year and billed in 12 monthly installments.

4. The total monthly bill shall be the sum of the above three items.

ADJUSTMENTS AND SURCHARGES

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

1. Retail Energy Cost Adjustment
2. Property Tax Surcharge
3. Transmission Delivery Charge
4. Environmental Cost Recovery Rider
5. Renewable Energy Program Rider
6. Tax Adjustment

Plus all applicable adjustments and surcharges.

DEFINITIONS AND CONDITIONS

1. Standard fixtures available for installation hereunder shall be determined by the Company on the basis of their quality, capital and maintenance costs, long term availability, general customer acceptance and other factors.

2. All nonstandard installations will be installed only at the Company's option. Company is under no obligation to maintain an inventory of spare parts for nonstandard installations.

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Michael Lennen, Vice President

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THE STATE CORPORATION COMMISSION OF KANSAS

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NORTH RATE AREA

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SCHEDULE PAL

Replacing Schedule PAL Sheet 5

which was filed January 27, 2010

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

PRIVATE AREA LIGHTING SERVICE

DEFINITIONS AND CONDITIONS CONTINUED

3. Company shall replace lamps for standard fixtures due to ordinary burnout. In addition, Company will order and replace lamps for nonstandard fixtures due to ordinary burnout, however, Company may charge the customer the incremental cost of the nonstandard lamp upon replacement. Replacement due to breakage for any reason may be charged to the customer at the Company's actual cost of replacement.

4. Lamps shall be operated by a photo-electric controller to provide service from approximately one-half hour after sunset to one-half hour before sunrise, a total of about 4,000 burning hours per year.

5. The customer shall assume responsibility for notifying the Company when fixtures are inoperative.

6. The customer shall provide or secure all necessary right-of-way permits and/or easements needed to provide service under this schedule. Customer shall, if required by the Company, inform the Company or Company's contractor of the tolerance zone of the customer owned underground facilities in the area requested by the Company by marking, flagging, or other acceptable methods. Customer owned underground facilities may include utilities such as sewers, septic systems, irrigation systems, water lines, and cable television. The tolerance zone is defined as the area within 24 inches of the outside dimensions in all horizontal directions of an underground facility.

7. The Company may refuse to install or may remove from service upon two days written notice to the customer, any fixture provided for herein if, in the Company's judgment, such fixture or its operation could cause an unsatisfactory condition affecting the quality of life in the immediate area, or the public safety, or could be in violation of any local ordinance or development restriction.

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By Michael Lennen

Michael Lennen, Vice President

PRIVATE AREA LIGHTING SERVICE

DEFINITIONS AND CONDITIONS CONTINUED

8. New installations of Mercury Vapor lamps will no longer be available on and after June 4, 2002. The decision to repair or replace Mercury Vapor lamps with another type shall be Company's option.

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

   A. Standard fixtures - one year term.
   B. Standard extensions - three year term.
   C. Nonstandard installation installed prior to April 1, 2000 - ten-year term.

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

10. Service under this rate schedule is subject to Company's General Terms and Conditions presently on file with the State Corporation Commission of the State of Kansas and any modifications subsequently approved.

11. All provisions of this rate schedule are subject to changes made by order of the regulatory authority having jurisdiction.

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THE STATE CORPORATION COMMISSION OF KANSAS

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(Name of Issuing Utility)

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SCHEDULE PS-R

Replacing Schedule PS-R Sheet 1

which was filed January 27, 2010

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

RESTRICTED SERVICE TO SCHOOLS

AVAILABLE

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

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

APPLICABLE

To any tax supported public school or parochial school organized and operated by a generally recognized religious organization incorporated under specific laws of Kansas relating thereto, using electric service supplied at one point of delivery and where that service location is used predominately for educational purposes. Electric service to public and parochial schools may also be supplied under the Company's applicable Small General Service or Medium General Service rate schedules subject to the terms thereof. This schedule is not applicable to backup, breakdown, standby, supplemental, short term, resale or shared electric service.

CHARACTER OF SERVICE

Alternating current, 60 hertz, at the voltage and phase of the Company's established secondary distribution system most available to the service location.

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SCHEDULE PS-R

Replacing Schedule PS-R Sheet 2

which was filed January 27, 2010

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

RESTRICTED SERVICE TO SCHOOLS

NET MONTHLY BILL

CUSTOMER CHARGE $19.00

ENERGY CHARGE	6.3874¢	per kWh for the first 12,500 kWh*, plus
	4.6586¢	per kWh for all additional kWh

* Add 100 kWh for each kilowatt (kW) of Billing Demand over 50 kW for bills issued for June through September inclusive.

If the customer has permanently installed and uses as the primary source of heat for the space to be heated, three (3) kilowatts or more of electric space heating equipment, and has so informed the Company in writing, the rate above shall be modified for bills issued for November through May as follows:

1. Customer's use of such heating equipment shall be billed at 4.6586¢ per kWh, determined in accordance with the following schedule:

November bills,	50	kWh per kW of installed heating capacity
December bills,	100	kWh per kW of installed heating capacity
January bills,	170	kWh per kW of installed heating capacity
February bills,	190	kWh per kW of installed heating capacity
March bills,	170	kWh per kW of installed heating capacity
April bills,	100	kWh per kW of installed heating capacity
May bills,	50	kWh per kW of installed heating capacity

2. Company may, at its option, install a watt-hour meter on the customer's space heating circuit to determine the energy consumed by the space heating equipment. The kilowatt-hour consumption so metered, rather than the amount calculated from the above, shall be billed at 4.6586¢ per kWh.

Plus all applicable adjustments and surcharges.

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SCHEDULE PS-R

Replacing Schedule PS-R Sheet 3

which was filed January 27, 2010

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

RESTRICTED SERVICE TO SCHOOLS

MINIMUM MONTHLY BILL

The above rate for zero consumption, plus all applicable adjustments and surcharges.

BILLING DEMAND

Customer's average kilowatt load during the fifteen-minute period of maximum use during the month. If the customer's meter has not been modified to read the kilowatt load during the fifteen-minute period of maximum use during the billing month the billing demand shall be multiplied by the following correction factor 1.0589.

ADJUSTMENTS AND SURCHARGES

Power Factor Adjustment

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

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Michael Lennen, Vice President

RESTRICTED SERVICE TO SCHOOLS

Other Adjustment and Surcharges

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

1. Retail Energy Cost Adjustment
2. Property Tax Surcharge
3. Transmission Delivery Charge
4. Environmental Cost Recovery Rider
5. Renewable Energy Program Rider
6. Energy Efficiency Rider
7. Tax Adjustment

Plus all applicable adjustments and surcharges.

DEFINITIONS AND CONDITIONS

1. Company shall have the right of inspection and determination of the capacity and use of electric space heating and equipment for compliance with this schedule, and will reduce the kW allowance of installed heating capacity for billing purposes when, in its judgment, such demand exceeds that which is necessary for customer's heating requirements.

2. Service under this rate schedule hereunder is subject to the Company's General Terms and Conditions as approved by the State Corporation Commission of Kansas and any modification subsequently approved.

3. All provisions of this rate schedule are subject to changes made by order of the regulatory authority having jurisdiction.

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THE STATE CORPORATION COMMISSION OF KANSAS

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NORTH RATE AREA
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SCHEDULE RITODS

Replacing Schedule RITODS Sheet 1

which was filed January 27, 2010

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

RELIGIOUS INSTITUTION TIME OF DAY SERVICE

AVAILABLE

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

APPLICABLE

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

NET MONTHLY BILL

ENERGY CHARGE

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

$18.40	First 10 kWh
6.9296¢ per kWh	Weekday use
6.9296¢ per kWh	Weekday evening use
4.6957¢ per kWh	Night and weekend use

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

$18.40	First 10 kWh
16.9785¢ per kWh	Weekday use
6.9296¢ per kWh	Weekday evening use
4.6957¢ per kWh	Night and weekend use

Plus all applicable adjustments and surcharges.

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By Michael Lennen

Michael Lennen, Vice President

RELIGIOUS INSTITUTION TIME OF DAY SERVICE

MINIMUM MONTHLY BILL

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

ADJUSTMENTS AND SURCHARGES

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

1. Retail Energy Cost Adjustment
2. Property Tax Surcharge
3. Transmission Delivery Charge
4. Environmental Cost Recovery Rider
5. Renewable Energy Program Rider
6. Energy Efficiency Rider
7. Tax Adjustment

Plus all applicable adjustments and surcharges.

DEFINITIONS AND CONDITIONS

1. The above rates shall apply as follows:

   a. Weekday use shall be energy consumed Monday through Friday, from 9:00 a.m. through 6:00 p.m.

   b. Weekday evening use shall be energy consumed Monday through Friday, from 6:00 p.m. through 10:00 p.m.

   c. Night and weekend use shall be energy consumed during all other times of the year including, New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day, and Christmas Day.

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SCHEDULE RITODS

Replacing Schedule RITODS Sheet 3

which was filed January 27, 2010

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

RELIGIOUS INSTITUTION TIME OF DAY SERVICE

DEFINITIONS AND CONDITIONS CONTINUED

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

3. Alternating current, at approximately 60 hertz, at the standard phase and voltage available, shall be supplied to a single location at points on the Company's existing distribution facilities having sufficient capacity.

4. Service shall normally be measured at delivery voltage; however, Company reserves the right to measure service at other than delivery voltage and adjust such measurements accordingly.

5. The initial term of service under this rate schedule shall be one year. Company reserves the right to require the customer to execute an Electric Service Agreement with an additional charge, or special minimum and/or a longer initial term when additional facilities are required to serve such customer. A customer may return to its former rate schedule within twelve months of initiating service under this rate schedule; rate schedule changes after the initial twelve months or after the customer returns to its former rate schedule, shall be governed by the General Terms and Conditions.

6. Service under this rate schedule is subject to Company's General Terms and Conditions presently on file with the State Corporation Commission of Kansas and any modifications subsequently approved.

7. All provisions of this rate schedule are subject to changes made by order of the regulatory authority having jurisdiction.

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Michael Lennen, Vice President

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SCHEDULE RS

Replacing Schedule RS Sheet 1

which was filed January 27, 2010

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

RESIDENTIAL SERVICE

AVAILABLE

Electric Service is available under this rate schedule at point on the Company's existing distribution system to customers using electric service for residential purposes.

APPLICABLE

Applicable to residential customers that have dwelling unit(s) each having separate kitchen facilities, sleeping facilities, living facilities and permanent provisions for sanitation. This rate schedule is restricted to residential electric service used principally for domestic purposes in customer's household, home, detached garage on the same premise as customer's home, or place of dwelling for the maintenance or improvement of customer's quality of life. Service to customers in rural areas through a single meter under this schedule may also use electric service in farm buildings for ordinary farm use providing that such buildings are adjacent to the customer's dwelling unit. However, this schedule is not applicable for crop irrigation, commercial dairies, hatcheries, feed lots, feed mills or any other commercial enterprise. This schedule is not applicable to backup, breakdown, standby, supplemental, short term, resale or shared electric service.

CHARACTER OF SERVICE

Alternating current, 60 hertz, single phase, at nominal voltages of 120 or 120/240 volts.

Issued ______________________
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By Michael Lennen

Michael Lennen, ~~Vice President~~

RESIDENTIAL SERVICE

STANDARD ELECTRIC SERIVCE

NET MONTHLY BILL

CUSTOMER CHARGE $9.00

ENERGY CHARGE

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

6.3793¢ per kWh	first 500 kWh
6.3793¢ per kWh	next 400 kWh
5.1941¢ per kWh	additional kWh

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

6.3793¢ per kWh	first 500 kWh
6.3793¢ per kWh	next 400 kWh
7.7139¢ per kWh	additional kWh

Plus all applicable adjustments and surcharges.

MINIMUM MONTHLY BILL

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

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SCHEDULE RS

Replacing Schedule RS Sheet 3

which was filed January 27, 2010

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

RESIDENTIAL SERVICE

CONSERVATION USE SERVICE

The energy charge component of this summer period rate for customers whose average daily consumption is less than or equal to 30 kWh for each of the billing months of June, July, August and September will be reduced to the energy rates for the Winter Period.

Customers whose average daily consumption exceeds the 30 kWh usage level in any summer billing month shall have that month's usage and all subsequent energy usage during the summer period billed at the rates for the summer period.

Customer's average daily consumption as used herein shall be the kWh used during the billing period divided by the number of days in the billing period.

RESTRICTED PEAK MANAGEMENT ELECTRIC SERVICE

Restricted Peak Management Electric Service is only available to customers taking service under the Peak Management Electric Service Rate prior to the effective date of this rate schedule. Restricted Peak Management Electric Service Rate is not available to new customers. If an existing customer stops taking service under this rate for any reason the customer may not later return to this rate for service at a later date.

NET MONTHLY BILL

CUSTOMER CHARGE	$11.00
ENERGY CHARGE	3.8034¢ per kWh

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SCHEDULE RS

Replacing Schedule RS Sheet 4

which was filed January 27, 2010

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

RESIDENTIAL SERVICE

DEMAND CHARGE

Winter Period - Demand set in the billing months of October through May.
$1.75 per kW

Summer Period - Demand set in the billing months of June through September.
$5.80 per kW

Plus all applicable adjustments and surcharges.

MINIMUM MONTHLY BILL

The Customer Charge, plus the minimum specified in the Electric Service Agreement, plus the charge for 1 kW applied in any month that the customer has purchased at least 1 kWh, plus all applicable adjustments and surcharges.

BILLING DEMAND

Customer's average kilowatt load during the 30 minute period of maximum use during the month.

ADJUSTMENTS AND SURCHARGES

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

1. Retail Energy Cost Adjustment
2. Property Tax Surcharge
3. Transmission Delivery Charge
4. Environmental Cost Recovery Rider
5. Renewable Energy Program Rider
6. Energy Efficiency Rider
7. Tax Adjustment

Plus all applicable adjustments and surcharges.

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By Michael Lennen

Michael Lennen, Vice President

RESIDENTIAL SERVICE

DEFINITIONS AND CONDITIONS

1. The initial term of service under this rate schedule shall be one year. Company reserves the right to require the customer to execute an Electric Service Agreement with an additional charge, or special minimum and or a longer initial term when additional facilities are required to serve such customer.

2. The Peak Management Electric Service component of this rate schedule is frozen to existing customers. If at any time, an existing customer elects the Standard Residential Service portion of this rate schedule, the customer cannot then switch to Peak Management Electric Service.

3. Individual motor units shall not exceed five horsepower, unless otherwise agreed upon prior to installation.

4. A multi-family dwelling, consisting of apartments, each having separate kitchen facilities, sleeping facilities, living facilities and permanent provisions for sanitation, may be served under this schedule if service was initiated prior to December 21, 1978. Charges shall be calculated by multiplying the number of kWh in each block by the number of apartments served; otherwise the Small General Service rate schedule shall apply. Submetering by the customer of any portion of such service is prohibited.

5. Service under this rate schedule is subject to Company's General Terms and Conditions presently on file with the State Corporation Commission of Kansas and any modification subsequently approved.

6. All provisions of this rate schedule are subject to changes made by order of the regulatory authority having jurisdiction.

STANDARD EDUCATIONAL SERVICE

AVAILABLE

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

APPLICABLE

To any tax supported public school or parochial school organized and operated by a generally recognized religious organization incorporated under specific laws of Kansas relating thereto, using electric service supplied at one point of delivery and where that service location is used predominately for educational purposes. Electric service to public and parochial schools may also be supplied under the Company's applicable Energywise Educational Service – Pilot, Small General Service or Medium General Service rate schedules subject to the terms thereof. This service is only applicable to individually metered buildings and not applicable to meters serving multiple buildings and/or facilities. This schedule is also not applicable to backup, breakdown, standby, supplemental, short term, resale or shared electric service.

CHARACTER OF SERVICE

Alternating current, 60 hertz, at the voltage and phase of the Company's established secondary distribution system most available to the service location.

NET MONTHLY BILL

CUSTOMER CHARGE	$19.00
ENERGY CHARGE	2.2153¢ per kWh
DEMAND CHARGE	$7.15 per kW

Plus all applicable adjustments and surcharges.

STANDARD EDUCATIONAL SERVICE

MINIMUM MONTHLY BILL

The above rate for zero consumption, plus all applicable adjustments and surcharges.

BILLING DEMAND

Billing Demand shall be the greater of:

1. Customer's average kilowatt load during the 15 minute period of maximum use during the month, adjusted for excessive lagging power factor, as described below, or

2. 50 percent of the highest Billing Demand, as adjusted for power factor, established during the previous billing months of June, July, August or September, within the most recent 11 months.

ADJUSTMENTS AND SURCHARGES

Power Factor Adjustment

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

Billing Demand

If the customer's meter has not been modified to read the kilowatt load during the fifteen-minute period of maximum use during the billing month the billing demand shall be multiplied by the following correction factor 1.0589.

STANDARD EDUCATIONAL SERVICE

Other Adjustments and Surcharges

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

1. Retail Energy Cost Adjustment
2. Property Tax Surcharge
3. Transmission Delivery Charge
4. Environmental Cost Recovery Rider
5. Renewable Energy Program Rider
6. Energy Efficiency Rider
7. Tax Adjustment

Plus all applicable adjustments and surcharges.

DEFINITIONS AND CONDITIONS

1. Service under this rate schedule is subject to the Company's General Terms and Conditions as approved by the State Corporation Commission of Kansas and any modification subsequently approved.

2. All provisions of this rate schedule are subject to changes made by order of the regulatory authority having jurisdiction.

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THE STATE CORPORATION COMMISSION OF KANSAS

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NORTH RATE AREA

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SCHEDULE SGS

Replacing Schedule SGS Sheet 1

which was filed January 27, 2010

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

SMALL GENERAL SERVICE

AVAILABLE

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

APPLICABLE

To any customer using electric service supplied at one point of delivery for which no specific schedule is provided. This schedule is not applicable to backup, breakdown, standby, supplemental, short term, resale or shared electric service.

STANDARD SERVICE

NET MONTHLY BILL

CUSTOMER CHARGE $19.00

ENERGY CHARGE

6.0633¢ per kWh	for the first 1,200 kWh
3.9834¢ per kWh	for all remaining kWh

DEMAND CHARGE

Winter Period - Demand set in the billing months of October through May.
$ 3.80 per kW of Billing Demand, over 5 kW

Summer Period - Demand set in the billing months of June through September.
$ 7.25 per kW of Billing Demand, over 5 kW

Plus all applicable adjustments and surcharges.

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By Michael Lennen

Michael Lennen, Vice President

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

SMALL GENERAL SERVICE

RECREATIONAL LIGHTING SERVICE

Recreational Lighting Service is supplied to separately metered, outdoor recreational lighting installations, including athletic fields, lighting for public parks and other public recreational facilities. Such use may include small amounts of energy for other purposes incidental to the recreational lighting function. All other uses under this rate schedule shall be Standard Service.

NET MONTHLY BILL

CUSTOMER CHARGE $19.00

ENERGY CHARGE 7.2865¢ per kWh

Plus all applicable adjustments and surcharges.

UNMETERED SERVICE

Unmetered service refers to electric service which is not measured by a watt-hour meter. This type of service may apply, at Company's option, to delivery points for which it is impractical or difficult to install and read meters. In addition, it may apply, at Company's option, to delivery points with minimal linear loads. The usage and demand are calculated by using typical hours of use and rated equipment loads.

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By Michael Lennen
Michael Lennen, Vice President

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THE STATE CORPORATION COMMISSION OF KANSAS

WESTAR ENERGY, INC.
(Name of Issuing Utility)

NORTH RATE AREA
(Territory to which schedule is applicable)

SCHEDULE SGS

Replacing Schedule SGS Sheet 3

which was filed January 27, 2010

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

SMALL GENERAL SERVICE

NET MONTHLY BILL

The per kWh rates for Standard Service shall apply to calculated hours of use and rated equipment loads.

CUSTOMER CHARGE $19.00

Plus all applicable adjustments and surcharges.

MINIMUM MONTHLY BILL

A minimum monthly bill is applicable to Standard Service, Recreational Lighting Service, and Unmetered Service. The minimum monthly bill shall be calculated as:

The Customer Charge plus:

1. The minimum contract demand specified in the Electric Service Agreement times the Demand Charge, or
2. The minimum bill amount specified in the Electric Service Agreement, or
3. The above rate for zero consumption plus $0.75 for each kW over 5 kW of the highest Billing Demand established during the twelve months ending currently.
4. When a special transformer installation is necessary for the benefit of the customer or to protect the quality of service to other customers, such minimum shall be not less than $0.75 per kilovolt-ampere (kVA) of required transformer capacity,
5. Plus all applicable adjustments and surcharges.

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Michael Lennen, Vice President

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THE STATE CORPORATION COMMISSION OF KANSAS

WESTAR ENERGY, INC.

(Name of Issuing Utility)

NORTH RATE AREA

(Territory to which schedule is applicable)

SCHEDULE SGS

Replacing Schedule SGS Sheet 4

which was filed January 27, 2010

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

SMALL GENERAL SERVICE

BILLING DEMAND

Customer's average kilowatt load during the 15 minute period of maximum use during the month.

ADJUSTMENTS AND SURCHARGES

Power Factor Adjustment

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

Other Adjustments and Surcharges

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

1. Retail Energy Cost Adjustment
2. Property Tax Surcharge
3. Transmission Delivery Charge
4. Environmental Cost Recovery Rider
5. Renewable Energy Program Rider
6. Energy Efficiency Rider
7. Tax Adjustment

Plus all applicable adjustments and surcharges.

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THE STATE CORPORATION COMMISSION OF KANSAS

WESTAR ENERGY, INC.

(Name of Issuing Utility)

NORTH RATE AREA

(Territory to which schedule is applicable)

SCHEDULE SGS

Replacing Schedule SGS Sheet 5

which was filed January 27, 2010

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

SMALL GENERAL SERVICE

DEFINITIONS AND CONDITIONS

1. Alternating current, at approximately 60 hertz, at the standard phase and voltage available shall be supplied to a single location at points on the Company's existing distribution facilities having sufficient capacity.

2. The initial term of service under this rate schedule shall be one year. Company reserves the right to require the customer to execute an Electric Service Agreement with an additional charge, or special minimum and/or a longer initial term when additional facilities are required to serve such customer.

3. Individual motor units rated at more than five horse power shall be three phase (when three phase service is supplied), unless otherwise agreed upon prior to installation.

4. Individual motor units rated at ten horsepower or more shall have starting equipment satisfactory to the Company.

5. Service hereunder is subject to the Company's General Terms and Conditions as approved by the State Corporation Commission of Kansas and any modifications subsequently approved.

6. All provisions of this rate schedule are subject to changes made by order of the regulatory authority having jurisdiction.

Issued ______________________
Month Day Year

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By Michael Lennen

Michael Lennen, Vice President

THE STATE CORPORATION COMMISSION OF KANSAS

WESTAR ENERGY
(Name of Issuing Utility)

NORTH RATE AREA
(Territory to which schedule is applicable)

SCHEDULE SGSCO

Replacing Schedule SGSCO Sheet 1

which was filed January 27, 2010

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

SMALL GENERAL SERVICE - CHURCH OPTION

ADDENDUM

This rate schedule is an addendum to the Company's "Small General Service" rate schedule (SGS), all provisions of which apply hereto except as specifically modified herein.

ADDITIONAL "APPLICABLE" PROVISIONS FOR CHURCH OPTION

This rate schedule is applicable only to existing customers, whose service at said service location on the effective date of this schedule was being billed under the Company's former schedule GSO, provided that, if said service is discontinued or transferred to another schedule, this schedule is no longer applicable.

NET MONTHLY BILL

CUSTOMER CHARGE $19.00

ENERGY CHARGE

6.0633¢ per kWh	for the first 1,200 kWh
3.9834¢ per kWh	for all remaining kWh

DEMAND CHARGE

Winter Period - Demand set in the billing months of October through May.
$ 1.20 per kW of Billing Demand, over 5 kW

Summer Period - Demand set in the billing months of June through September.
$ 2.30 per kW of Billing Demand, over 5 kW

Plus all applicable adjustments and surcharges.

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By [signature]
Michael Lennen, Vice President

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THE STATE CORPORATION COMMISSION OF KANSAS

WESTAR ENERGY

(Name of Issuing Utility)

NORTH RATE AREA

(Territory to which schedule is applicable)

SCHEDULE SGSCO

Replacing Schedule SGSCO Sheet 2

which was filed January 27, 2010

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

SMALL GENERAL SERVICE - CHURCH OPTION

ADJUSTMENTS AND SURCHARGES

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

1. Retail Energy Cost Adjustment
2. Property Tax Surcharge
3. Transmission Delivery Charge
4. Environmental Cost Recovery Rider
5. Renewable Energy Program Rider
6. Energy Efficiency Rider
7. Tax Adjustment

Plus all applicable adjustments and surcharges.

DEFINITIONS AND CONDITIONS

1. "Space heating requirements" under this schedule are defined as electric power and energy used to operate equipment whose primary function is to supply heat for the comfort conditioning of occupiable spaces.

2. Customer's wiring to such equipment must be in protective conduit or metal-clad cable satisfactory to the Company. This rate schedule is predicated upon 12-months of continuous service.

3. Service under this rate schedule is subject to Company's General Terms and Conditions presently on file with the State Corporation Commission of Kansas and any modifications subsequently approved.

4. All provisions of this rate schedule are subject to changes made by order of the regulatory authority having jurisdiction.

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By Michael Lennen

Michael Lennen, Vice President

STREET LIGHTING

AVAILABLE

Electric service is available under this schedule at points on or adjacent to Company's existing secondary distribution lines.

APPLICABLE

To incorporated cities, townships or other local governing bodies for the lighting of public streets, alleys and thoroughfares in urban or platted suburban areas. This rate schedule is not applicable for lighting of any privately owned roads, drives, etc., or for flood lighting installations or to lighting of athletic fields, recreation areas, swimming pools, parking lots and other similar projects either public or private. This schedule is not applicable to backup, breakdown, standby, supplemental, short term, resale or shared electric service.

EQUIPMENT AND SERVICE PROVIDED

The Company will install, own and operate the following items designated as standard equipment:

1. Standard fixtures will be Cobra head unless otherwise noted. Standard lamps will consist of Metal Halide and High Pressure Sodium lamps nominally rated at the wattage and lumens provided for in this rate schedule. Further, the character of the circuit (series or multiple) and the voltages supplied to the fixture will be determined by Company.

2. Standard overhead extensions shall consist of properly sized wood pole(s), an arm not to exceed ten feet (10'), a maximum of three hundred thirty feet (330') of secondary circuit and a transformer if required. Company may restrict installations of new facilities in areas without adequate property right-of-way, utility easements, or areas in which installation would increase costs due to access, terrain, or soil conditions or alternatively the customer may reimburse the Company the incremental cost above the average cost for a standard installation.

STREET LIGHTING

3. Standard underground extensions at the Company's option shall consist of a properly sized wood pole, secondary cable, pole riser, ten foot (10') arm, a maximum of three hundred thirty feet (330') of secondary circuit from the Company's underground distribution system and a transformer if required. Company may restrict installations of new facilities in areas without adequate property right-of-way, utility easements, or areas in which installation would increase costs due to access, terrain, or soil conditions or alternatively the customer may reimburse the Company the incremental cost above the average cost for a standard installation.

Non-Standard Public Street Lighting

The Company, at its option and upon customer's request, will install, own and operate nonstandard fixtures, poles or other items to meet customer's need. All new nonstandard installations shall be constructed with material readily available to the Company. A nonstandard installation is one which includes one or more nonstandard units. It may, however, also include one or more standard units.

The monthly charge for service under this rate will be calculated for each installation in accordance with the following formula for installations where service was initiated prior to June 4, 2002:

1. All standard components, as specified in the Net Monthly Bill section, shall be priced as stated therein. In addition,

2. All nonstandard components shall be priced at one and three fourths percent (1¾%) of total investment in such facilities, plus 4.202¢ per kWh for all kWh supplied to nonstandard fixtures, plus one-twelfth of the annual cost of nonstandard lamp renewals and pole painting (if applicable).

STREET LIGHTING

On and after June 4, 2002, Company's investment in any new nonstandard installation shall be limited to the installed costs of a standard installation consisting of a standard fixture of similar wattage and if applicable a standard extension. When the costs of such new nonstandard installation exceeds the costs of the equivalent standard installation, customer shall pay the entire cost difference, as a contribution in aid of construction, prior to the start of construction, plus the most applicable standard monthly rate for a standard installation.

NET MONTHLY BILL

A monthly charge per standard installation is as follows:

High Pressure Sodium Lamp of:		Per Installation (a)
5,700 Lumens	70 watts	$ 6.30
8,500 Lumens	100 watts	$ 8.19
14,500 Lumens	150 watts	$ 10.16
25,600 Lumens	250 watts (setback fixture)	$16.75
25,600 Lumens	250 watts	$13.82
45,000 Lumens	400 watts	$18.87

Metal Halide Lamp of:		Per Installation (a)
8,800 Lumens	175 watts, or smaller	$22.60
13,500 Lumens	250 watts	$27.66
24,000 Lumens	400 watts	$32.33

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By Michael Lennen

Michael Lennen, Vice President

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

STREET LIGHTING

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

Mercury Vapor Lamp of:		Per Installation	
7,000 Lumens	175 watts, or smaller	$ 6.10	
11,000 Lumens	250 watts	$ 8.29	
11,000 Lumens	250 watts	$12.61	(c)
20,000 Lumens	400 watts	$11.40	
20,000 Lumens	400 watts	$16.60	(c)

High Pressure Sodium Lamp of:		Per Installation	
8,500 Lumens	100 watts	$12.62	(c)
13,500 Lumens	150 watts	$ 8.51	(b)
13,500 Lumens	150 watts	$12.73	(b) (c)
14,500 Lumens	150 watts	$13.36	(c)
20,700 Lumens	215 watts	$ 9.61	(b)
20,700 Lumens	215 watts	$13.63	(b) (c)
25,600 Lumens	250 watts	$17.04	(c)
40,500 Lumens	360 watts	$13.32	(b)
40,500 Lumens	360 watts	$17.28	(b) (c)
45,000 Lumens	400 watts	$22.01	(c)

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Michael Lennen, Vice President

STREET LIGHTING

Notes:

In addition to the above monthly charge, the following additional charges may apply if applicable:

(a) Plus the following additional monthly charge for each installation with Company-owned steel, fiberglass or concrete standards not to exceed 40 feet in height with a screw in base:

$7.00 per standard installed on or after June 4, 2002.

(b) Available in retrofit of Mercury Vapor (MV) fixtures.

(c) Installations with this size lamp include a 30 foot steel pole; therefore, amounts listed in (a) above do not apply. Customer must provide a concrete base compatible with the installation criteria of the steel pole.

(d) Plus all applicable adjustments and surcharges.

MINIMUM MONTHLY BILL

The greater of the Net Monthly Bill, or the minimum specified in the Company's standard agreement for Street Lighting Service or Electric Service Agreement, plus all applicable adjustments and surcharges.

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THE STATE CORPORATION COMMISSION OF KANSAS

WESTAR ENERGY, INC.

(Name of Issuing Utility)

NORTH RATE AREA

(Territory to which schedule is applicable)

SCHEDULE SL

Replacing Schedule SL Sheet 6

which was filed January 27, 2010

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

STREET LIGHTING

ADJUSTMENTS AND SURCHARGES

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

1. Retail Energy Cost Adjustment
2. Property Tax Surcharge
3. Transmission Delivery Charge
4. Environmental Cost Recovery Rider
5. Renewable Energy Program Rider
6. Tax Adjustment

Plus all applicable adjustments and surcharges.

DEFINITIONS AND CONDITIONS

1. Standard fixtures available for installation hereunder shall be determined by the Company on the basis of their quality, capital and maintenance costs, long term availability, general customer acceptance and other factors.

2. All nonstandard installations will be installed only at the Company's option. Company is under no obligation to maintain an inventory of spare parts for nonstandard installations.

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

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THE STATE CORPORATION COMMISSION OF KANSAS

WESTAR ENERGY, INC.

(Name of Issuing Utility)

NORTH RATE AREA

(Territory to which schedule is applicable)

SCHEDULE SL

Replacing Schedule SL Sheet 7

which was filed January 27, 2010

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

STREET LIGHTING

DEFINITIONS AND CONDITIONS CONTINUED

4. Company shall install, own, operate and maintain the complete installation, consisting of a lamp, fixture, bracket, secondary cable, and pole. All lamps will normally be operated by a photo-electric controller to provide service from dusk to dawn (approximately 4,000 hours annually) and will be of the approximate lumen ratings and wattages indicated or requested. Maintenance shall consist of lamp replacement, photo electric controller replacement, lens cleaning and the like on an as needed basis. Company may charge customer the cost of abnormal maintenance or the incremental cost associated with maintaining non standard fixtures.

5. Overhead service shall be provided unless the existing local distribution system is underground. Company shall install, own, operate and/or maintain new underground facilities to serve street lights. Customer shall provide all trenching and backfilling, and conduit when required to complete the street light installation, for the underground installation or customer shall pay the entire cost difference, as a contribution in aid of construction, prior to the start of construction. Customer shall retain ownership of conduit installed when required to complete said installation.

6. New installations supplied shall use Metal Halide or High Pressure Sodium lamps. Mercury vapor lamps shall be provided only if installed on or before June 3, 2002. The decision to repair or to replace these installations with another type shall be Company's option.

7. The rates in the NET MONTHLY BILL section shall apply without additional annual charges if a customer supplies, owns and maintains a traffic signal installation used with Company's street light installation. Company may maintain installations owned wholly or in part by others only under specific terms to be agreed upon.

8. Alternating current, at approximately 60 hertz, at the standard phase and voltage available, shall be supplied to a single location at points on the Company's existing distribution facilities having sufficient demand.

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THE STATE CORPORATION COMMISSION OF KANSAS

WESTAR ENERGY, INC.
(Name of Issuing Utility)

NORTH RATE AREA
(Territory to which schedule is applicable)

SCHEDULE SL

Replacing Schedule SL Sheet 8

which was filed January 27, 2010

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

STREET LIGHTING

DEFINITIONS AND CONDITIONS CONTINUED

9. Customer shall reimburse Company the full cost to change the location of or remove any street light upon order or resolution of the Governing Body if the street light (1) is located on private easement, or (2) has been installed for a period of less than fifteen (15) years, is used solely for the purpose of providing street lighting for the customer, and the change in location of said street light will not result in an upgrade of the street light system.

10. Company shall change the location of or remove any street light located on public right-of-way upon order or resolution of the Governing Body if (1) the street light has been installed for a period of fifteen (15) years or more, or (2) the removal or change in location of the street light is part of an upgrading of the street light system. Company may also change the location of any street light fixture if the associated pole(s) are used by the Company for other purposes and said pole(s) are being removed or relocated.

11. Service under this rate schedule is subject to Company's General Terms and Conditions presently on file with the State Corporation Commission of Kansas and any modifications subsequently approved.

12. All provisions of this rate schedule are subject to changes made by order of the regulatory authority having jurisdiction.

Issued ______________________
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By Michael Lennen

Michael Lennen, Vice President

SHORT-TERM SERVICE

AVAILABILITY

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

APPLICABLE

Short-Term Service is defined as service supplied for less than 12 consecutive months at one point of delivery and measured through one meter.

Service will be furnished only when and where Company has available capacity in lines, transformers and ancillary equipment.

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

NET MONTHLY BILL

CUSTOMER CHARGE $19.00

ENERGY CHARGE 6.0633¢ per kWh

DEMAND CHARGE

Winter Period - Demand set in the billing months of October through May.
$3.80 per kW of Billing Demand, over 5 kW

Summer Period - Demand set in the billing months of June through September.
$7.25 per kW of Billing Demand, over 5 kW

Plus all applicable adjustments and surcharges.

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THE STATE CORPORATION COMMISSION OF KANSAS

WESTAR ENERGY, INC

(Name of Issuing Utility)

NORTH RATE AREA

(Territory to which schedule is applicable)

SCHEDULE ST

Replacing Schedule ST Sheet 2

which was filed January 27, 2010

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

SHORT-TERM SERVICE

MINIMUM MONTHLY BILL

The above rate for zero consumption, plus all applicable adjustments and surcharges.

ADJUSTMENTS AND SURCHARGES

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

1. Retail Energy Cost Adjustment
2. Property Tax Surcharge
3. Transmission Delivery Charge
4. Environmental Cost Recovery Rider
5. Renewable Energy Program Rider
6. Energy Efficiency Rider
7. Tax Adjustment

Plus all applicable adjustments and surcharges.

SERVICE FEE

Customer shall pay to Company, in advance, the cost of connecting and disconnecting Short-Term Service, in addition to the charges provided elsewhere in this rate schedule. This fee shall be an annual charge for customers taking service for more than a twelve month period. The fee shall be an amount equal to Company's cost of labor, labor overheads, vehicles, non-salvageable material, an investment cost of 25% of the value of all material and equipment temporarily installed (exclusive of metering equipment), and an overhead charge applied to the preceding costs to cover engineering, supervision, and general office expense, but shall in no event be less than:

$ 50.00 for Standard Short-Term Service, or
$ 150.00 for Optional Short-Term Service

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By Michael Lennen

Michael Lennen, Vice President

SHORT-TERM SERVICE

STANDARD SHORT-TERM SERVICE

1. Standard Short-Term Service shall be initiated in conjunction with Company's normal priorities, city and county inspection schedules, and customer needs.

2. The customer shall furnish the metering station, conduit, support for receiving Company's service line, and all appurtenances necessary for a temporary service, except that the Company shall furnish the meter receptacle and meter.

OPTIONAL SHORT-TERM SERVICE

1. Optional Short-Term Service shall be available at Company's option in new residential subdivisions with underground service, and in other locations at Company's discretion.

2. Company will endeavor to provide Optional Short-Term Service by the end of the third full working day following customer's request for service. Customer's request shall be considered valid upon execution of a service agreement.

3. Company shall install at customer's location a pre-assembled equipment pallet meeting all applicable code and inspection requirements and containing the equipment necessary to provide standard single-phase service, including a meter, meter enclosure, and meter support.

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Michael Lennen, Vice President

THE STATE CORPORATION COMMISSION OF KANSAS

WESTAR ENERGY, INC

(Name of Issuing Utility)

NORTH RATE AREA

(Territory to which schedule is applicable)

SCHEDULE ST

Replacing Schedule ST Sheet 4

which was filed January 27, 2010

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

SHORT-TERM SERVICE

DEFINITIONS AND CONDITIONS

1. Billing Demand shall be the average kW load supplied during the 15-minute period of maximum use during the month. The Demand Charge shall not be applied to residential construction, unless in the sole judgement of the Company, customer will place a demand on Company's system that is in excess of normal construction use for residential construction.

2. Service shall be supplied at alternating current, at approximately 60 hertz, at the standard phase and voltage available, and shall be supplied to a single location at points on the Company's existing distribution facilities having sufficient capacity. Service shall normally be measured at delivery voltage, however, Company reserves the right to measure service at other than delivery voltage and adjust such measurements accordingly.

3. Short-Term Service to special events, including carnivals, circuses, fairs, and/or festivals, shall be supplied under this rate schedule. In addition, Short-Term Service shall be supplied to builders, contractors, and/or developers constructing residential, commercial, or industrial sites prior to occupancy and/or a permanent meter is set.

4. Customers taking Short-Term Service shall, if required, deposit with Company an amount sufficient to ensure payment of bills, equal to the estimated charge for the service rendered plus the Service Initiation Fee.

5. Customer shall furnish the conduit and all equipment and facilities downstream of the meter, which may be necessary for a Short-Term Service. Notwithstanding the provisions contained in Optional Short-Term Service above, customer shall be responsible for obtaining all required inspections.

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THE STATE CORPORATION COMMISSION OF KANSAS

WESTAR ENERGY, INC

(Name of Issuing Utility)

NORTH RATE AREA

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SCHEDULE ST

Replacing Schedule ST Sheet 5

which was filed January 27, 2010

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

SHORT-TERM SERVICE

DEFINITIONS AND CONDITIONS

6. Individual motor units rated at more than five horsepower shall be three phase (when three phase service is supplied) unless otherwise agreed upon prior to installation. Individual motor units rated at ten horsepower or more shall have starting equipment satisfactory to the Company.

7. Service hereunder is subject to the Company's General Terms and Conditions presently on file with the State Corporation Commission of Kansas, and any modifications subsequently approved.

8. All provisions of this rate schedule are subject to changes made by order of the regulatory authority having jurisdiction.

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THE STATE CORPORATION COMMISSION OF KANSAS

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SCHEDULE TOU

Replacing Schedule Initial Sheet 1

which was filed ____________

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

TIME OF USE - PILOT

AVAILABLE

Electric service is available under this rate schedule at points on the Company's existing distribution system. Participation in the Time Of Use (TOU) Pilot program is limited to 1,000 customers.

APPLICABLE

TOU shall be available as an option to customers otherwise served under Company's Residential Service (RS) rate schedule to encourage customers to shift consumption from higher-cost time periods to lower-cost time periods.

TOU is a three year pilot program that is restricted to a maximum of one thousand (1,000) customers eligible for rate schedule RS in any year and shall remain in effect until modified or terminated by order of the Commission. Company will accept applications on a first-come-first-served basis.

A customer exiting the pilot program or disconnected for non-payment may not be allowed to return to it until the Commission has issued a decision on the pilot program report.

Company will file a report on TOU with the Commission after the first three years of implementation of the pilot program. Such report will detail findings and recommendations.

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SCHEDULE TOU

Replacing Schedule Initial Sheet 2

which was filed

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

TIME OF USE - PILOT

NET MONTHLY BILL

CUSTOMER CHARGE: $9.00

ENERGY CHARGE:

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

On-Peak:	0.076145¢ per kWh
Off-Peak:	0.045687¢ per kWh

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

On-Peak:	0.131716¢ per kWh
Intermediate-Peak:	0.086606¢ per kWh
Off-Peak:	0.051964¢ per kWh

Plus all applicable adjustments and surcharges.

BILLING DEMAND

Customers' average kilowatt load during the 30 minute period of maximum use during the month.

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Michael Lennen, Vice President

TIME OF USE - PILOT

ADJUSTMENTS AND SURCHARGES

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

1. Retail Energy Cost Adjustment
2. Property Tax Surcharge
3. Transmission Delivery Charge
4. Environmental Cost Recovery Rider
5. Renewable Energy Program Rider
6. Energy Efficiency Rider
7. Tax Adjustment

Plus all applicable adjustments and surcharges.

DETERMINATION OF PRICING PERIODS

Pricing periods are established in Central Standard Time year round by season for weekdays and weekends. The hours of the pricing periods for the price levels are as follows:

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

On-Peak:	Weekdays 10:00 AM – 8:00 PM
Off-Peak:	Weekends, Holidays, All Other Hours

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

On-Peak:	Weekdays 1:00 PM – 8:00 PM
Intermediate-Peak:	Weekdays 10:00 AM – 1:00 PM
Off-Peak:	Weekends, Holidays, All Other Hours

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Michael Lennen, Vice President

THE STATE CORPORATION COMMISSION OF KANSAS

WESTAR ENERGY, INC.

(Name of Issuing Utility)

NORTH RATE AREA

(Territory to which schedule is applicable)

SCHEDULE TOU

Replacing Schedule Initial Sheet 4

which was filed

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

TIME OF USE - PILOT

MINIMUM CHARGE

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

DEFINITIONS & CONDITIONS

1. Service shall be provided for a fixed term of not less than one (1) year and for such time thereafter until terminated by either party giving thirty (30) days written notice to the other of the desire to terminate.

2. Service under this optional pilot program will commence at the start of a billing cycle.

3. Customers served under this optional pilot program will not be eligible for Company's Average Payment Plan.

4. Company shall install metering equipment capable of accommodating the Time of Use rate described herein.

5. Company reserves the right to refuse service under this optional pilot program for reasons pertaining either to safety conditions at Customer premises or to technological limitations, at the sole discretion of the Company.

6. Service under this rate schedule is subject to Company's General Terms and Conditions presently on file with the State Corporation Commission of Kansas and any modification subsequently approved.

7. All provisions of this rate schedule are subject to changes made by order of the regulatory authority having jurisdiction.

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THE STATE CORPORATION COMMISSION OF KANSAS

WESTAR ENERGY, INC.

(Name of Issuing Utility)

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SCHEDULE TS

Replacing Schedule TS Sheet 1

which was filed January 27, 2010

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

TRAFFIC SIGNAL SERVICE

AVAILABLE

Electric service is available under this rate schedule at points on the Company's existing distribution facilities within or immediately adjacent to municipalities in which the Company provides retail electric service.

APPLICABLE

To any municipality using electric service supplied at one point of delivery for operation of traffic signals for which no other schedule is applicable. This rate schedule is not applicable for street lighting or to any service location operated by an Agency, Board, Commission or other similar authority of a city, not fully under the supervision and control of the municipal governing body. This rate schedule is not applicable to backup, breakdown, standby, supplemental, short term, resale or shared electric service.

CHARACTER OF SERVICE

Alternating current, 60 hertz, at the voltage and phase of the Company's established secondary distribution system most available to the service location.

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By Michael Lennen

Michael Lennen, Vice President

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THE STATE CORPORATION COMMISSION OF KANSAS

WESTAR ENERGY, INC.

(Name of Issuing Utility)

NORTH RATE AREA

(Territory to which schedule is applicable)

SCHEDULE TS

Replacing Schedule TS Sheet 2

which was filed January 27, 2010

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

Sheet 2 of 3 Sheets

TRAFFIC SIGNAL SERVICE

NET MONTHLY BILL

Rate specified in contracts executed prior to February 3, 2009. Customers with no existing contract shall pay the Energy Charge below.

ENERGY CHARGE

For City Owned and Maintained Traffic Signals:

7.0567¢ per kWh

For City Owned Traffic Signals Maintained by Company:

7.0567¢ per kWh for all kWh, plus the cost of maintenance.

Plus all applicable adjustments and surcharges.

MINIMUM MONTHLY BILL

The greater of;

A. $10.00, or

B. The minimum dollar amount specified in the contract or Electric Service Agreement.

Plus all applicable adjustments and surcharges.

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Month Day Year

By Michael Lennen

Michael Lennen, Vice President

TRAFFIC SIGNAL SERVICE

ADJUSTMENTS AND SURCHARGES

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

1. Retail Energy Cost Adjustment
2. Property Tax Surcharge
3. Transmission Delivery Charge
4. Environmental Cost Recovery Rider
5. Renewable Energy Program Rider
6. Tax Adjustment

Plus all applicable adjustments and surcharges.

DEFINITIONS AND CONDITIONS

1. Service shall normally be measured at delivery voltage. Company reserves the right to measure service at other than delivery voltage and adjust such measurements accordingly.

2. The initial term of service under this rate schedule shall be one year. Company reserves the right to require the customer to execute an Electric Service Agreement with an additional charge, or special minimum and/or a longer initial term when additional facilities are required to serve such customer.

3. Service under this rate schedule is subject to Company's General Terms and Conditions presently on file with the State Corporation Commission of Kansas and any modifications subsequently approved.

4. All provisions of this rate schedule are subject to changes made by order of the regulatory authority having jurisdiction.

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THE STATE CORPORATION COMMISSION OF KANSAS

KANSAS GAS AND ELECTRIC COMPANY d.b.a. WESTAR ENERGY

(Name of Issuing Utility)

SOUTH RATE AREA

(Territory to which schedule is applicable)

SCHEDULE DOR

Replacing Schedule DOR Sheet 1

which was filed January 27, 2010

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

Sheet 1 of 4 Sheets

DEDICATED OFF-PEAK SERVICE

AVAILABLE

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

APPLICABLE

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

NET MONTHLY BILL

CUSTOMER CHARGE $~~16~~19.00

ENERGY CHARGE

~~3.5621~~4.0252¢ per kWh	first 85 kWh per kW of dedicated off-peak demand
~~2.8252~~3.1925¢ per kWh	next 170 kWh per kW of dedicated off-peak demand
~~1.0565~~1.1938¢ per kWh	additional kWh

Plus all applicable adjustments and surcharges.

MINIMUM MONTHLY BILL

The greater of the Customer Charge plus:

A. The minimum contract demand specified in the Electric Service Agreement allocated to the Energy Charge blocks, or

B. the minimum bill amount specified in the Electric Service Agreement, plus

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THE STATE CORPORATION COMMISSION OF KANSAS

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(Name of Issuing Utility)

SOUTH RATE AREA

(Territory to which schedule is applicable)

SCHEDULE DOR

Replacing Schedule DOR Sheet 3

which was filed January 27, 2010

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

Sheet 3 of 4 Sheets

DEDICATED OFF-PEAK SERVICE

Other Adjustments and Surcharges

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

1. Retail Energy Cost Adjustment
2. Property Tax Surcharge
3. Transmission Delivery Charge
4. Environmental Cost Recovery Rider
5. Renewable Energy Program Rider
6. Energy Efficiency Rider

~~6.~~ 7. Tax Adjustment

Plus all applicable adjustments and surcharges.

DEFINITIONS AND CONDITIONS

1. Alternating current, at approximately 60 hertz, at the standard phase and voltage available, shall be supplied to a single location at points on the company's existing distribution facilities having sufficient capacity.

2. Service shall normally be measured at delivery voltage; however, Company reserves the right to measure service at other than delivery voltage and adjust such measurements accordingly.

3. Additional incremental investment for facilities required to serve off-peak demand including metering equipment shall be paid for by a customer prior to taking service under this rate schedule.

4. Load interrupting devices are not required under this rate schedule. A customer installing such devices must have them approved by Company beforehand.

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THE STATE CORPORATION COMMISSION OF KANSAS

WESTAR ENERGY, INC.

(Name of Issuing Utility)

NORTH RATE AREA

(Territory to which schedule is applicable)

SCHEDULE GSS

Replacing Schedule GSS Sheet 1

which was filed January 27, 2010

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

GENERATION SUBSTITUTION SERVICE

AVAILABLE

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

APPLICABLE

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

NET MONTHLY BILL

CUSTOMER CHARGE $40.00

ENERGY CHARGE

~~4.1687~~4.8565¢ per kWh-	first 70 kWh per kW
~~3.5627~~3.9902¢ per kWh-	next 160 kWh per kW
~~2.9567~~3.3115¢ per kWh-	additional kWh

Plus all applicable adjustments and surcharges.

MINIMUM MONTHLY BILL

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

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THE STATE CORPORATION COMMISSION OF KANSAS

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(Name of Issuing Utility)

SOUTH RATE AREA

(Territory to which schedule is applicable)

SCHEDULE GSS

Replacing Schedule GSS Sheet 2

which was filed January 27, 2010

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

Sheet 2 of 4 Sheets

GENERATION SUBSTITUTION SERVICE

BILLING DEMAND

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

ADJUSTMENTS AND SURCHARGES

Power Factor Adjustment

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

Other Adjustments and Surcharges

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

1. Retail Energy Cost Adjustment
2. Property Tax Surcharge
3. Transmission Delivery Charge
4. Environmental Cost Recovery Rider
5. Renewable Energy Program Rider
6. Energy Efficiency Rider

~~6.~~ 7. Tax Adjustment

Plus all applicable adjustments and surcharges.

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THE STATE CORPORATION COMMISSION OF KANSAS

KANSAS GAS AND ELECTRIC COMPANY d.b.a. WESTAR ENERGY

(Name of Issuing Utility)

SOUTH RATE AREA

(Territory to which schedule is applicable)

SCHEDULE HLF

Replacing Schedule HLF Sheet 1

which was filed December 17, 2010

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

HIGH LOAD FACTOR SERVICE

AVAILABLE

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

APPLICABLE

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

NET MONTHLY BILL

ENERGY CHARGE	1.5251¢ per kWh
DEMAND CHARGE	$~~8.790821~~9.92 per kW

Plus all applicable adjustments and surcharges.

MINIMUM MONTHLY BILL

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

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SOUTH RATE AREA

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SCHEDULE HLF

Replacing Schedule HLF Sheet 2

which was filed December 17, 2010

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

HIGH LOAD FACTOR SERVICE

BILLING DEMAND

Billing Demand shall be the greater of:

A. 1,000 kW,

B. the average kW load supplied during the 15 minute period of maximum use during the month, adjusted for excessive lagging power factor, as described below,

C. 85 percent of the highest Billing Demand as adjusted for power factor established during the previous billing months of June, July, August or September, within the most recent 11 months, or

D. the minimum demand specified in the Electric Service Agreement.

ADJUSTMENTS AND SURCHARGES

Power Factor Adjustment

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

Other Adjustments and Surcharges

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

1. Retail Energy Cost Adjustment
2. Property Tax Surcharge
3. Transmission Delivery Charge
4. Environmental Cost Recovery Rider
5. Renewable Energy Program Rider
~~5.~~6. Energy Efficiency Rider

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SCHEDULE HLF

Replacing Schedule HLF Sheet 3

which was filed December 17, 2010

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

Sheet 3 of 4 Sheets

7. Tax Adjustment

Plus all applicable adjustments and surcharges.

~~6.~~

HIGH LOAD FACTOR SERVICE

DEFINITIONS AND CONDITIONS

1. Alternating current, at approximately 60 hertz, at the standard phase and voltage available, shall be supplied to a single location at points on Company's existing transmission or distribution facilities having sufficient capacity. The Demand Charge applies to service provided at primary distribution voltage.

2. Service shall normally be measured at delivery voltage; however, Company reserves the right to measure service at other than delivery voltage and adjust such measurements accordingly.

3. Customer shall execute an Electric Service Agreement for a minimum capacity of not less than 1,000 kW. The initial term of service under this rate schedule shall be five years. Electric service shall continue under this rate schedule unless the Electric Service Agreement is canceled by the customer, providing written notice 24 months in advance. When additional facilities are needed to serve a customer, an additional charge or special minimum and/or an extended initial term of service may be required.

4. When electric service is taken at a secondary distribution voltage, the Demand Charge shall be increased by $0.91 per kW.

5. When electric service is taken at 34.5 kV or above, the Demand Charge shall be decreased by $1.45~~0.95~~ per kW.

6. Service under this rate schedule is subject to Company's General Terms and Conditions presently on file with the State Corporation Commission of Kansas and any modifications subsequently approved.

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SCHEDULE MGS

Replacing Schedule MGS Sheet 1

which was filed January 27, 2010

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

Sheet 1 of 3 Sheets

MEDIUM GENERAL SERVICE

AVAILABLE

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

APPLICABLE

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

NET MONTHLY BILL

CUSTOMER CHARGE $100.00

ENERGY CHARGE

Winter Period - Energy used during the billings months of October through May.
~~1.8314~~1.8323¢ per kWh

Summer Period - Energy used during the billings months of June through September.
2.3188¢ per kWh

DEMAND CHARGE $~~9.10~~10.06 per kW

Plus all applicable adjustments and surcharges.

MINIMUM MONTHLY BILL

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

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Michael Lennen, Vice President

MEDIUM GENERAL SERVICE

Other Adjustment and Surcharges continued

4. Environmental Cost Recovery Rider
5. Renewable Energy Program Rider
6. Energy Efficiency Rider

~~6.~~ 7. Tax Adjustment

Plus all applicable adjustments and surcharges.

DEFINITIONS AND CONDITIONS

1. Alternating current, at approximately 60 hertz, at the standard phase and voltage available shall be supplied to a single location at points on Company's existing distribution facilities having sufficient capacity.

2. Service shall normally be measured at delivery voltage; however, Company reserves the right to measure service at other than delivery voltage and adjust such measurements accordingly.

3. The initial term of service under this rate schedule shall be one year. Company reserves the right to require the customer to execute an Electric Service Agreement with an additional charge, or special minimum and/or a longer initial term when additional facilities are required to serve the customer.

4. Service under this rate schedule is subject to Company's General Terms and Conditions presently on file with the State Corporation Commission of Kansas and any modifications subsequently approved.

5. All provisions of this rate schedule are subject to changes made by order of the regulatory authority having jurisdiction.

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THE STATE CORPORATION COMMISSION OF KANSAS

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SCHEDULE OPS

Replacing Schedule RPS Sheet 1

which was filed January 27, 2010

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

~~RESTRICTED~~ OFF PEAK SERVICE

AVAILABILE

Electric service is available under this schedule at points on the Company's existing distribution facilities to commercial and industrial customers.

APPLICABLE

Applicable to service provided to separately metered facilities that are expected to be used primarily during the off-peak period, defined hereafter. This rate schedule is not applicable to backup, breakdown, standby, supplemental, short term, resale or shared electric service.

NET MONTHLY BILL

CUSTOMER CHARGE	$65.00
ENERGY CHARGE	~~1.1630~~1.4875¢ per kWh
DEMAND CHARGE	
On-Peak Billing Demand	$~~9.75~~10.55 per kW
Off-Peak Billing Demand	$~~2.20~~2.38 per kW

Plus all applicable adjustments and surcharges.

MINIMUM MONTHLY BILL

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

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Michael Lennen, Vice President

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(Name of Issuing Utility)

SOUTH RATE AREA
(Territory to which schedule is applicable)

SCHEDULE OPS

Replacing Schedule RPS Sheet 2

which was filed January 27, 2010

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

~~RESTRICTED~~ OFF PEAK SERVICE

BILLING DEMAND

On-Peak Billing Demand shall be the average kW load during the 15-minute period of maximum use during the on-peak hours of the billing period.

Off-Peak Billing Demand shall be the average kW load during the 15-minute period of maximum use during all other hours of the billing period or the minimum demand specified in the Electric Service Agreement, whichever is greater.

ADJUSTMENTS AND SURCHARGES

Power Factor Adjustment

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

Other Adjustments and Surcharges

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

1. Retail Energy Cost Adjustment
2. Property Tax Surcharge
3. Transmission Delivery Charge
4. Environmental Cost Recovery Rider
5. Renewable Energy Program Rider
6. Energy Efficiency Rider

~~6.~~ 7. Tax Adjustment

Plus all applicable adjustments and surcharges.

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SOUTH RATE AREA

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SCHEDULE OPS

Replacing Schedule RPS Sheet 3

which was filed January 27, 2010

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

~~RESTRICTED~~ OFF PEAK SERVICE

DEFINITIONS AND CONDITIONS

1. Only customers with Billing Demand greater than 500 kW at one delivery point are eligible for this rate schedule.

2. Alternating current, at approximately 60 hertz, at the standard phase and voltage available, shall be supplied to a single location at points on Company's existing transmission or distribution facilities having sufficient capacity.

3. Service shall normally be measured at delivery voltage; however, Company reserves the right to locate its meters on the low side of customer-owned transformation and measure service at other than delivery voltage and adjust such measurements accordingly.

4. A customer requesting electric service under this rate schedule shall sign an Electric Service Agreement for a minimum off-peak demand of not less than 500 kW with an initial term of three years. Service shall continue beyond the initial term under this rate schedule unless the Electric Service Agreement is canceled by customer providing written notice not less than 24 months in advance. When additional facilities are required to serve the customer, an additional charge, special minimum and/or extended initial term may be required.

5. If, in any billing period a customer's On-Peak Billing Demand is in excess of 20 percent of the Off-Peak Billing Demand, in addition to the Demand Charge shown in the NET MONTHLY BILL section, all excess On-Peak Billing Demand shall be billed at three times the sum of the On-Peak Billing Demand and Off-Peak Billing Demand charge prices listed in the NET MONTHLY BILL section. If, for any two billing periods within any calendar year, a customer establishes an On-Peak Billing Demand in excess of 20 percent of the off-peak billing demand for the billing period, such customer shall be required to take service under the most applicable standard rate schedule for which such customer is eligible. After one year, the customer may reapply for service under this rate schedule.

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SCHEDULE OPS

Replacing Schedule RPS Sheet 4

which was filed January 27, 2010

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

~~RESTRICTED~~ OFF PEAK SERVICE

DEFINITIONS AND CONDITIONS CONTINUED

6. For purposes of this rate schedule, the on-peak period shall be June 1 through September 30. On-peak hours shall be 1:00 p.m. through 8:00 p.m., Monday through Friday, except for Independence Day and Labor Day during the on-peak period. All other hours of the year are off-peak hours.

7. If either the Off-Peak Billing Demand or On-Peak Billing Demand exceeds the maximum demand specified in the Electric Service Agreement during two or more billing periods within any contract year, a new maximum demand shall be specified and set equal to the highest Billing Demand established during such contract year.

8. Service under this rate schedule is not available with any other rate schedule or rider.

9. Service under this rate schedule is subject to Company's General Terms and Conditions, presently on file with the State Corporation Commission of Kansas and any modifications subsequently approved.

10. All provisions of this rate schedule are subject to changes made by order of the regulatory authority having jurisdiction.

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THE STATE CORPORATION COMMISSION OF KANSAS

KANSAS GAS AND ELECTRIC COMPANY d.b.a. WESTAR ENERGY

(Name of Issuing Utility)

SOUTH RATE AREA

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SCHEDULE PAL

Replacing Schedule PAL Sheet 1

which was filed January 27, 2010

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

Sheet 1 of 6 Sheets

PRIVATE AREA LIGHTING SERVICE

AVAILABLE

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

APPLICABLE

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

EQUIPMENT AND SERVICE PROVIDED

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

1. Standard fixtures shall consist of High Pressure Sodium or Metal Halide lamps nominally rated at the wattage and lumens provided for in this rate schedule. The fixtures may be open or enclosed at the Company's sole discretion, supported by brackets not to exceed four feet in length affixed to existing wood poles. Filament lamps are available only under agreements dated on or before March 1, 1968.

2. Standard extensions shall consist of a wood pole not to exceed 35 feet in length, and a maximum of 165 feet of circuit to provide service at a customer designated location and a transformer if required. Company may restrict installations of new poles in areas without utility easements, or areas in which installation would increase costs due to access, terrain, or soil conditions or alternatively the customer may reimburse the Company the incremental cost above the average cost for a standard installation. Private Area Lighting Service served from underground distribution facilities shall be considered a nonstandard installation.

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SOUTH RATE AREA

(Territory to which schedule is applicable)

SCHEDULE PAL

Replacing Schedule PAL Sheet 2

which was filed January 27, 2010

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

Sheet 2 of 6 Sheets

PRIVATE AREA LIGHTING SERVICE

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

NET MONTHLY BILL

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

	Lumen	Wattage	Type	Fixture KWh	Standard Price
		High Pressure Sodium Lamps			
1.	5,700	70	Space	56~~68~~	$ 9.11~~8.57~~
2.	14,500	150	Space	115	$13.58~~12.77~~
3.	14,500	150	Flood	115	$14.37~~13.51~~
4.	45,000	400	Space	288~~290~~	$30.47~~28.65~~
5.	45,000	400	Flood	288~~290~~	$32.16~~30.24~~
		Metal Halide Lamps			
6.	13,500	250	Flood	182	$26.90~~25.40~~
7.	24,000	400	Flood	288~~305~~	$37.55~~35.31~~

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Michael Lennen, Vice President

PRIVATE AREA LIGHTING SERVICE

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

Mercury Vapor Lamps

	Lumen	Wattage	Type	Fixture kWh	Standard Price
1.	7,000	175	Space	128~~70~~	$ 8.00
2.	20,000	400	Space	288~~160~~	$15.25
3.	20,000	400	Flood	288~~160~~	$25.64
4.	52,000	1000	Space	697~~380~~	$29.80
5.	59,000	1000	Flood	697~~380~~	$51.04

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

Filament Lamps	Per Lamp
4000 lumens (300W)	$11.56~~10.87~~

Fluorescent Lamps	Per Lamp
6900 lumens (110 W)	$ 10.95~~10.30~~

B. Multiple Lighting Unit Service - ~~:~~

$3.59 per unit for 100 watts or less per unit, plus 2.75 cents per watt for wattage in excess of 100 watts per unit. The minimum bill for this service is $14.40 per month.

C. ~~Standard Extension~~ The monthly charge per standard extension shall be $3.00~~2.75~~.

Plus all applicable adjustments and surcharges.

PRIVATE AREA LIGHTING SERVICE

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THE STATE CORPORATION COMMISSION OF KANSAS

KANSAS GAS AND ELECTRIC COMPANY d.b.a. WESTAR ENERGY

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SCHEDULE PAL

Replacing Schedule PAL Sheet 4

which was filed January 27, 2010

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

ADJUSTMENTS AND SURCHARGES

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

1. Retail Energy Cost Adjustment
2. Property Tax Surcharge
3. Transmission Delivery Charge
4. Environmental Cost Recovery Rider
5. Renewable Energy Program Rider
6. Tax Adjustment

Plus all applicable adjustments and surcharges.

DEFINITIONS AND CONDITIONS

1. Standard fixtures available for installation hereunder shall be determined by the Company on the basis of their quality, capital and maintenance costs, long term availability, general customer acceptance and other factors.

2. All nonstandard installations will be installed only at the Company's option. Company is under no obligation to maintain an inventory of spare parts for nonstandard installations.

3. Company shall replace lamps for standard fixtures due to ordinary burnout. In addition, Company will order and replace lamps for nonstandard fixtures due to ordinary burnout, however, Company may charge the customer the incremental cost of the nonstandard lamp upon replacement. Replacement due to breakage for any reason may be charged to the customer at the Company's actual cost of replacement.

4. Lamps shall be operated by a photo-electric controller to provide service from approximately one-half hour after sunset to one-half hour before sunrise, a total of about 4,000 burning hours per year.

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THE STATE CORPORATION COMMISSION OF KANSAS

KANSAS GAS AND ELECTRIC COMPANY d.b.a. WESTAR ENERGY

(Name of Issuing Utility)

SOUTH RATE AREA

(Territory to which schedule is applicable)

SCHEDULE PAL

Replacing Schedule PAL Sheet 5

which was filed January 27, 2010

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

PRIVATE AREA LIGHTING SERVICE

DEFINITIONS AND CONDITIONS CONTINUED

5. The customer shall assume responsibility for notifying the Company when fixtures are inoperative.

6. The customer shall provide or secure all necessary right-of-way permits and/or easements needed to provide service under this schedule. Customer shall, if required by the Company, inform the Company or Company's contractor of the tolerance zone of the customer owned underground facilities in the area requested by the Company by marking, flagging, or other acceptable methods. Customer owned underground facilities may include utilities such as sewers, septic systems, irrigation systems, water lines, and cable television. The tolerance zone is defined as the area within 24 inches of the outside dimensions in all horizontal directions of an underground facility.

7. The Company may refuse to install or may remove from service upon two days written notice to the customer, any fixture provided for herein if, in the Company's judgment, such ~~fixtures~~ or its operation could cause an unsatisfactory condition affecting the quality of life in the immediate area, or the public safety, or could be in violation of any local ordinance or development restriction.

8. Filament and fluorescent lamps are available only under agreements dated on or before March 1, 1968. New installations of Mercury Vapor lamps will no longer be available on and after June 4, 2002. The decision to repair or replace Filament or Mercury Vapor lamps with another type shall be Company's option.

9. Multiple Lighting Unit Service customers shall provide and maintain the circuit and lighting units. A maximum of fourteen lights per circuit, total load not to exceed 15 amperes, shall be installed in accordance with Company service standards. No other electric consuming devises shall be permitted on this circuit. Company shall supply and maintain the dust-to-dawn controller.

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SCHEDULE REIS

Replacing Schedule REIS Sheet 1

which was filed January 27, 2010

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

Sheet 1 of 3 Sheets

RESTRICTED EDUCATIONAL INSTITUTION SERVICE

AVAILABLE

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

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

NET MONTHLY BILL

CUSTOMER CHARGE $20.00

ENERGY CHARGE

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

~~4.6362~~4.8912¢ per kWh	first 70,000 kWh
~~3.6072~~3.8056¢ per kWh	next 180,000 kWh
~~2.5635~~2.7320¢ per kWh	additional kWh

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

~~4.6362~~4.8912¢ per kWh	first 70,000 kWh
~~5.2667~~5.5827¢ per kWh	next 180,000 kWh
~~5.4305~~5.7292¢ per kWh	additional kWh

Plus all applicable adjustments and surcharges.

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SCHEDULE REIS

Replacing Schedule REIS Sheet 2

which was filed January 27, 2010

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

RESTRICTED EDUCATIONAL INSTITUTION SERVICE

MINIMUM MONTHLY BILL

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

ADJUSTMENTS AND SURCHARGES

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

1. Retail Energy Cost Adjustment
2. Property Tax Surcharge
3. Transmission Delivery Charge
4. Environmental Cost Recovery Rider
5. Renewable Energy Program Rider
6. Energy Efficiency Rider

~~6.~~7. Tax Adjustment

Plus all applicable adjustments and surcharges.

DEFINITIONS AND CONDITIONS

1. Educational institutions are those which offer instruction to the public, operated by the State of Kansas or political subdivisions thereof, or operated not-for-profit either by charitable organizations chartered under the laws of the State of Kansas, or by recognized religious organizations.

2. Alternating current, at approximately 60 hertz, at the standard phase and voltage available, shall be supplied at points on the Company's existing distribution facilities having sufficient capacity.

3. Service shall normally be measured at delivery voltage; however, Company reserves the right to measure service at other than delivery voltage and adjust such measurements accordingly.

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SCHEDULE RITODS

Replacing Schedule RITODS Sheet 1

which was filed January 27, 2010

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

RELIGIOUS INSTITUTION TIME OF DAY SERVICE

AVAILABLE

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

APPLICABLE

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

NET MONTHLY BILL

ENERGY CHARGE

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

$~~17.54325~~18.40	first 10 kWh
~~6.5474~~6.9296¢ per kWh	Weekday use
~~6.5474~~6.9296¢ per kWh	Weekday evening use
~~4.3445~~4.6957¢ per kWh	Night and weekend use

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

$~~17.54325~~18.40	first 10 kWh
~~16.1700~~16.9785¢ per kWh	Weekday use
~~6.5474~~6.9296¢ per kWh	Weekday evening use
~~4.3445~~4.6957¢ per kWh	Night and weekend use

Plus all applicable adjustments and surcharges.

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SCHEDULE RITODS

Replacing Schedule RITODS Sheet 2

which was filed January 27, 2010

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

RELIGIOUS INSTITUTION TIME OF DAY SERVICE

MINIMUM MONTHLY BILL

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

ADJUSTMENTS AND SURCHARGES

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

1. Retail Energy Cost Adjustment
2. Property Tax Surcharge
3. Transmission Delivery Charge
4. Environmental Cost Recovery Rider
5. Renewable Energy Program Rider
6. Energy Efficiency Rider

~~6.~~7. Tax Adjustment

Plus all applicable adjustments and surcharges.

DEFINITIONS AND CONDITIONS

1. The above rates shall apply as follows:

   a. Weekday use shall be energy consumed Monday through Friday, from 9:00 a.m. through 6:00 p.m.

   b. Weekday evening use shall be energy consumed Monday through Friday, from 6:00 p.m. through 10:00 p.m.

   c. Night and weekend use shall be energy consumed during all other times of the year including New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day, and Christmas Day.

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SCHEDULE RS

Replacing Schedule RS Sheet 2

which was filed January 27, 2010

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

RESIDENTIAL SERVICE

Standard Electric Service

NET MONTHLY BILL

CUSTOMER CHARGE $~~8~~9.00

ENERGY CHARGE

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

~~5.7743~~6.3793¢ per kWh	first 500 kWh
~~5.7743~~6.3793¢ per kWh	next 400 kWh
~~4.5896~~5.1941¢ per kWh	additional kWh

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

~~5.7743~~6.3793¢ per kWh	first 500 kWh
~~5.7743~~6.3793¢ per kWh	next 400 kWh
~~7.1091~~7.7139¢ per kWh	additional kWh

Plus all applicable adjustments and surcharges.

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SCHEDULE RS

Replacing Schedule RS Sheet 3

which was filed January 27, 2010

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

RESIDENTIAL SERVICE

Restricted Conservation Use Service

Restricted Conservation Use Service is only available to customers taking service under the Conservation Use Service rate prior to the effective date of this rate schedule. If customers taking service under this Restricted Conservation Use Service average daily consumption exceeds 30 kWh in any summer billing month then that month's usage, and all subsequent energy usage shall be billed at the rates for the Standard Electric Service portion of this rate schedule unless the customer qualifies for Standard Conservation Use Service.

Customer's average daily consumption as used herein shall be the kWh used during the billing period divided by the number of days in the billing period.

NET MONTHLY BILL

CUSTOMER CHARGE $~~8~~9.00

ENERGY CHARGE 4.1795¢ per kWh

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

~~3.7772¢ per kWh first 500 kWh~~
~~3.7772¢ per kWh next 400 kWh~~
~~3.7772¢ per kWh additional kWh~~

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

~~3.7772¢ per kWh first 500 kWh~~
~~3.7772¢ per kWh next 400 kWh~~

Plus all applicable adjustments and surcharges.

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SCHEDULE RS

Replacing Schedule RS Sheet 4

which was filed January 27, 2010

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

RESIDENTIAL SERVICE

Standard Conservation Use Service

The energy charge component of this summer period rate for all residential customers not taking service under Restricted Conservation Use Service whose average daily consumption is less than or equal to 30 kWh for each of the billing months of June, July, August and September will be reduced to the energy rates for the Winter Period.

Customers whose average daily consumption exceeds the 30 kWh usage level in any summer billing shall have that month's usage and all subsequent energy usage during the summer period, billed at the rates for the Standard Electric Service portion of this rate schedule.

Customer's average daily consumption as used herein shall be the kWh used during the billing period divided by the number of days in the billing period.

MINIMUM MONTHLY BILL

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

ADJUSTMENTS AND SURCHARGES

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

1. Retail Energy Cost Adjustment
2. Property Tax Surcharge
3. Transmission Delivery Charge
4. Environmental Cost Recovery Rider
5. Renewable Energy Program Rider
6. Energy Efficiency Rider

~~6.~~ 7. Tax Adjustment

Plus all applicable adjustments and surcharges.

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SCHEDULE RTESC

Replacing Schedule RTESC Sheet 1

which was filed January 27, 2010

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

RESTRICTED TOTAL ELECTRIC - SCHOOL AND CHURCH SERVICE

AVAILABILE

Restricted Total Electric-School and Church Service is only available to customers taking service under this rate schedule prior to the effective date of this rate schedule.

Available throughout Company's service area to qualifying schools and churches. This schedule is not applicable to backup, breakdown, standby, supplemental, short term, resale or shared electric service.

NET MONTHLY BILL

ENERGY CHARGE

Winter Period - Energy used during billing months of October through May
~~4.7181~~4.9854¢ per kWh for all kWh

Summer Period - Energy used during billing months of June through September
~~5.7438~~6.0310¢ per kWh for all kWh

Plus all applicable adjustments and surcharges.

MINIMUM MONTHLY BILL

The greater of $858.00 per year or the minimum specified in the Electric Service Agreement, plus all applicable adjustments and surcharges.

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SCHEDULE RTESC

Replacing Schedule RTESC Sheet 2

which was filed January 27, 2010

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

RESTRICTED TOTAL ELECTRIC - SCHOOL AND CHURCH SERVICE

ADJUSTMENTS AND SURCHARGES

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

1. Retail Energy Cost Adjustment
2. Property Tax Surcharge
3. Transmission Delivery Charge
4. Environmental Cost Recovery Rider
5. Renewable Energy Program Rider
6. Energy Efficiency Rider

~~6.~~7. Tax Adjustment

Plus all applicable adjustments and surcharges.

DEFINITIONS AND CONDITIONS

1. Schools are educational institutions offering instruction to the public and which are operated by the State of Kansas or political subdivisions thereof, or operated not-for-profit either by charitable organizations chartered under the laws of the State of Kansas or by churches. Churches are those owned and operated by recognized religious organizations.

2. Alternating current, at approximately 60 hertz, at the standard phase and voltage available, shall be supplied to a qualifying facility at a single location at points on the Company's existing distribution facilities having sufficient capacity.

3. The initial term of service under this rate schedule shall be one year. Company reserves the right to require the customer to execute an Electric Service Agreement with an additional charge, or special minimum and/or a longer initial term when additional facilities are required to serve such customer.

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SCHEDULE SES

Replacing Schedule SES Sheet 1

which was filed January 27, 2010

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

STANDARD EDUCATIONAL SERVICE

AVAILABLE

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

APPLICABLE

To any tax supported public school or parochial school organized and operated by a generally recognized religious organization incorporated under specific laws of Kansas relating thereto, using electric service supplied at one point of delivery and where that service location is used predominately for educational purposes. Electric service to public and parochial schools may also be supplied under the Company's applicable Energywise Educational Service – Pilot, Small General Service or Medium General Service rate schedules subject to the terms thereof. This service is only applicable to individually metered buildings and not applicable to meters serving multiple buildings and/or facilities. This schedule is also not applicable to backup, breakdown, standby, supplemental, short term, resale or shared electric service.

CHARACTER OF SERVICE

Alternating current, 60 hertz, at the voltage and phase of the Company's established secondary distribution system most available to the service location.

NET MONTHLY BILL

CUSTOMER CHARGE	$~~16~~19.00
ENERGY CHARGE	~~2.0893~~2.2153¢ per kWh
DEMAND CHARGE	$~~7.00~~7.15 per kW ~~of Billing Demand~~

Plus all applicable adjustments and surcharges.

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SCHEDULE SES

Replacing Schedule SES Sheet 3

which was filed January 27, 2010

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

STANDARD EDUCATIONAL SERVICE

Other Adjustments and Surcharges

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

1. Retail Energy Cost Adjustment
2. Property Tax Surcharge
3. Transmission Delivery Charge
4. Environmental Cost Recovery Rider
5. Renewable Energy Program Rider
6. Energy Efficiency Rider

~~6.~~ 7. Tax Adjustment

Plus all applicable adjustments and surcharges.

DEFINITIONS AND CONDITIONS

1. Service under this rate schedule is subject to Company's General Terms and Conditions presently on file with the State Corporation Commission of Kansas and any modifications subsequently approved.

2. All provisions of this rate schedule are subject to changes made by order of the regulatory authority having jurisdiction.

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SCHEDULE SGS

Replacing Schedule SGS Sheet 1

which was filed January 27, 2010

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

Sheet 1 of 5 Sheets

SMALL GENERAL SERVICE

AVAILABLE

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

APPLICABLE

To any customer using electric service supplied at one point of delivery for which no specific schedule is provided. This rate schedule is not applicable to backup, breakdown, standby, supplemental, short term, resale or shared electric service.

STANDARD SERVICE

NET MONTHLY BILL

CUSTOMER CHARGE $~~16~~19.00

ENERGY CHARGE

~~5.5124~~6.0633¢ per kWh for the first 1,200 kWh
~~3.5002~~3.9834¢ per kWh for all remaining kWh

DEMAND CHARGE

Winter Period - Demand set in the billing months of October through May.
$ ~~3.50~~3.80 per kW of Billing Demand, over 5 kW

Summer Period - Demand set in the billing months of June through September.
$ ~~7.00~~7.25 per kW of Billing Demand, over 5 kW

Plus all applicable adjustments and surcharges.

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SCHEDULE SGS

Replacing Schedule SGS Sheet 2

which was filed January 27, 2010

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

SMALL GENERAL SERVICE

RECREATIONAL LIGHTING SERVICE

Recreational Lighting Service is supplied to separately metered, outdoor recreational lighting installations, including athletic fields, lighting for public parks and other public recreational facilities. Such use may include small amounts of energy for other purposes incidental to the recreational lighting function. All other uses under this rate schedule shall be Standard Service.

NET MONTHLY BILL

CUSTOMER CHARGE $~~16~~19.00

ENERGY CHARGE ~~6.6323~~7.2865¢ per kWh

Plus all applicable adjustments and surcharges.

UNMETERED SERVICE

Unmetered service refers to electric service which is not measured by a watt-hour meter. This type of service may apply, at Company's option, to delivery points for which it is impractical or difficult to install and read meters. In addition, it may apply, at Company's option, to delivery points with minimal linear loads. The usage and demand are calculated by using typical hours of use and rated equipment loads.

NET MONTHLY BILL

The per kWh rates for Standard Service shall apply to calculated hours of use and rated equipment loads.

CUSTOMER CHARGE $~~16~~19.00

Plus all applicable adjustments and surcharges.

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SCHEDULE SGS

Replacing Schedule SGS Sheet 4

which was filed January 27, 2010

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

Sheet 4 of 5 Sheets

SMALL GENERAL SERVICE

ADJUSTMENTS AND SURCHARGES

Power Factor Adjustment

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

Other Adjustments and Surcharges

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

1. Retail Energy Cost Adjustment
2. Property Tax Surcharge
3. Transmission Delivery Charge
4. Environmental Cost Recovery Rider
5. Renewable Energy Program Rider
6. Energy Efficiency Rider

~~6.~~7. Tax Adjustment

8.

Plus all applicable adjustments and surcharges.

DEFINITIONS AND CONDITIONS

1. Alternating current, at approximately 60 hertz, at the standard phase and voltage available shall be supplied to a single location at points on Company's existing distribution facilities having sufficient capacity.

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SCHEDULE SL

Replacing Schedule SL Sheet 3

which was filed January 27, 2010

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

STREET LIGHTING

NET MONTHLY BILL

A monthly charge per standard installation is as follows:

High Pressure Sodium Lamp of:		Per Installation	
5,700 Lumens	70 watts	$6.19~~5.82~~	(a)
8,500 Lumens	100 watts	$8.19~~7.79~~	(a)
14,500 Lumens	150 watts	$10.81	(a)
25,600 Lumens	250 watts (setback fixture)	$19.28	(a)
25,600 Lumens	250 watts	$15.11	(a)
45,000 Lumens	400 watts	$20.63	(a)

Metal Halide Lamp of:		Per Installation
8,800 Lumens	175 watts, or smaller	$22.60~~21.25~~
13,500 Lumens	250 watts	$27.66
24,000 Lumens	400 watts	$32.33~~30.20~~

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

Mercury Vapor Lamp of:		Per Installation
7,000 Lumens	175 watts, or smaller	$5.25~~4.94~~

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Replacing Schedule SL Sheet 4

which was filed January 27, 2010

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

10,000 Lumens	250 watts	$6.58~~6.19~~	
20,000 Lumens	400 watts	$11.40~~11.24~~	
52,000 Lumens	1000 watts	$12.57~~11.82~~	
52,000 Lumens	1000 watts (90000 fixture)	$ 30.02~~28.23~~	(b)

STREET LIGHTING

Metal Halide Lamp~~(s)~~ of:		Per Installation	
33,000 Lumens	400 watts	$ 22.74	(c)
2 at 33,000 Lumens	400 watts	$ 40.98	(c)
90,000 Lumens	1000 watts	$ 31.04	(b)
Tower	6 Lamp Fixture	$151.90	

Filament Lamp of:	Per Installation
2,500 Lumens or smaller	$4.69~~4.72~~
4,000 Lumens	$5.37~~5.51~~
6,000 Lumens	$7.22~~7.42~~
10,000 Lumens	$9.69~~10.07~~
15,000 Lumens	$13.624~~14.14~~

In addition to the above monthly charge, the following additional charges may apply if applicable:

(a) Plus the following additional monthly charge for each installation with Company-owned steel, fiberglass or concrete standards not to exceed 40 feet in height with a screw in base:

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SCHEDULE SL

Replacing Schedule SL Sheet 5

which was filed January 27, 2010

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

$7.00~~6.25~~ per standard installed on or after May 1, 1983.

$3.00~~2.75~~ per standard installed before May 1, 1983.

(b) Available only on steel standards. Add amount in (a) above as applicable.

(c) Installations with this size lamp include a 30 foot steel pole; therefore, amounts listed in (a) above do not apply. Customer must provide a concrete base compatible with the installation criteria of the steel pole.

(d) Plus all applicable adjustments and surcharges.

STREET LIGHTING

MINIMUM MONTHLY BILL

The greater of the Net Monthly Bill, or the minimum specified in the Company's standard agreement for Street Lighting Service or Electric Service Agreement, plus all applicable adjustments and surcharges.

ADJUSTMENTS AND SURCHARGES

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

1. Retail Energy Cost Adjustment
2. Property Tax Surcharge
3. Transmission Delivery Charge
4. Environmental Cost Recovery Rider
5. Renewable Energy Program Rider
6. Tax Adjustment

Plus all applicable adjustments and surcharges.

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SCHEDULE ST

Replacing Schedule ST Sheet 1

which was filed January 27, 2010

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

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SHORT-TERM SERVICE

AVAILABLE

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

APPLICABLE

Short-Term Service is defined as service supplied for less than 12 consecutive months at one point of delivery and measured through one meter.

Service will be furnished only when and where Company has available capacity in lines, transformers and ancillary equipment.

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

NET MONTHLY BILL

CUSTOMER CHARGE $~~16~~19.00

ENERGY CHARGE $~~5.5776~~6.0633¢ per kWh

DEMAND CHARGE

Winter Period - Demand set in the billing months of October through May.
$~~3.50~~3.80 per kW of Billing Demand, over 5 kW

Summer Period - Demand set in the billing months of June through September.
$7.25~~7.00~~ per kW of Billing Demand, over 5 kW

Plus all applicable adjustments and surcharges.

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Michael Lennen, Vice President

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THE STATE CORPORATION COMMISSION OF KANSAS

KANSAS GAS AND ELECTRIC COMPANY d.b.a WESTAR ENERGY

(Name of Issuing Utility)

SOUTH RATE AREA

(Territory to which schedule is applicable)

SCHEDULE ST

Replacing Schedule ST Sheet 2

which was filed January 27, 2010

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

Sheet 2 of 5 Sheets

SHORT-TERM SERVICE

MINIMUM MONTHLY BILL

The above rate for zero consumption plus all applicable adjustments and surcharges.

ADJUSTMENTS AND SURCHARGES

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

1. Retail Energy Cost Adjustment
2. Property Tax Surcharge
3. Transmission Delivery Charge
4. Environmental Cost Recovery Rider
5. Renewable Energy Program Rider
6. Energy Efficiency Rider

~~6.~~ 7. Tax Adjustment

Plus all applicable adjustments and surcharges.

SERVICE FEE

Customer shall pay to Company, in advance, the cost of connecting and disconnecting Short-Term Service, in addition to the charges provided elsewhere in this rate schedule. This fee shall be an annual charge for customers taking service for more than a twelve month period. The fee shall be an amount equal to Company's cost of labor, labor overheads, vehicles, non-salvageable material, an investment cost of 25% of the value of all material and equipment temporarily installed (exclusive of metering equipment), and an overhead charge applied to the preceding costs to cover engineering, supervision, and general office expense, but shall in no event be less than:

$ 50.00 for Standard Short-Term Service, or
$ 150.00 for Optional Short-Term Service

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SOUTH RATE AREA

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SCHEDULE TS

Replacing Schedule TS Sheet 2

which was filed January 27, 2010

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

Sheet 2 of 3 Sheets

TRAFFIC SIGNAL SERVICE

NET MONTHLY BILL

Rate specified in contracts executed prior to February 3, 2009. Customers with no existing contract shall pay the Energy Charge below.

ENERGY CHARGE

For City Owned and Maintained Traffic Signals:

7.0567¢ per kWh for all kWh.

For City Owned Traffic Signals Maintained by Company:

7.0567¢ per kWh for all kWh, plus the cost of maintenance.

Plus all applicable adjustments and surcharges.

Customers who are served under existing contracts for service to Traffic Signal Service are not subject to energy charges above.

MINIMUM MONTHLY BILL

The greater of;

A. $10.00~~5.00~~, or

B. The minimum dollar amount specified in the contract or Electric Service Agreement.

Plus all applicable adjustments and surcharges.

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Michael Lennen, Vice President

TRAFFIC SIGNAL SERVICE

ADJUSTMENTS AND SURCHARGES

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

1. Retail Energy Cost Adjustment
2. Property Tax Surcharge
3. Transmission Delivery Charge
4. Environmental Cost Recovery Rider
5. Renewable Energy Program Rider
6. Tax Adjustment

Plus all applicable adjustments and surcharges.

DEFINITIONS AND CONDITIONS

1. Service shall normally be measured at delivery voltage. Company reserves the right to measure service at other than delivery voltage and adjust such measurements accordingly.

2. The initial term of service under this rate schedule shall be one year. Company reserves the right to require the customer to execute an Electric Service Agreement with an additional charge, or special minimum and/or a longer initial term when additional facilities are required to serve such customer.

3. Service under this rate schedule is subject to Company's General Terms and Conditions presently on file with the State Corporation Commission of Kansas and any modifications subsequently approved.

4. All provisions of this rate schedule are subject to changes made by order of the regulatory authority having jurisdiction.

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Michael Lennen, Vice President

Addendum to Contract

Pursuant to Article 5, paragraph 5.1 A and 5.1 B of the Energy Supply Agreement between Kansas Gas and Electric Company and [redacted], the following rates will apply to service effective with approval by the Kansas Corporation Commission.

ARTICLE 5 - RATES

5.1 Beginning on the Effective Date of this Agreement, Customer shall pay monthly Company for all Energy provided hereunder. Pricing of such purchased Energy shall be established pursuant to the then applicable rates (cents per kWh) specified in the following monthly rate schedule:

A. From October 1 through May 31:

i. First Block - 3,000,000 kWh per month
$[redacted]/kWh
ii. Second Block - 10,000,000 kWh per month
$[redacted]/kWh
iii. Third Block - all additional kWh per month
$[redacted]/kWh

B. From June 1 through September 30:

i. First Block - 3,000,000 kWh per month
$[redacted]/kWh
ii. Second Block - all additional kWh per month
$[redacted]/kWh

C. Rate blocks shall be adjusted to reflect future load changes as follows:

i. First block increases to 5,000,000 kWh per month in Year 2
ii. First block increases to 6,500,000 kWh per month in Year 3

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(Territory to which schedule is applicable)

SCHEDULE CANCELLATION

Replacing Schedule ____________ Sheet 1

which was filed ____________

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

Sheet 1 of 1 Sheets

CANCELLATION SCHEDULE

	Schedule	Date Filed
EES-RTP	Energywise Educational Service-Real Time Pricing	January 27, 2010
EHLF-RTP	Energywise High Load Factor Service-Real Time Pricing	January 27, 2010

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Michael Lennen, Vice President

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SCHEDULE DOR

Replacing Schedule DOR Sheet 1

which was filed January 27, 2010

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

DEDICATED OFF-PEAK SERVICE

AVAILABLE

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

APPLICABLE

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

NET MONTHLY BILL

CUSTOMER CHARGE $19.00

ENERGY CHARGE

4.0252¢ per kWh	first 85 kWh per kW of dedicated off-peak demand
3.1925¢ per kWh	next 170 kWh per kW of dedicated off-peak demand
1.1938¢ per kWh	additional kWh

Plus all applicable adjustments and surcharges.

MINIMUM MONTHLY BILL

The greater of the Customer Charge plus:

A. The minimum contract demand specified in the Electric Service Agreement allocated to the Energy Charge blocks, or

B. the minimum bill amount specified in the Electric Service Agreement, plus

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Michael Lennen, Vice President

DEDICATED OFF-PEAK SERVICE

C. when a special transformer installation is necessary for the benefit of the customer or to protect the quality of service to other customers, such minimum shall be not less than $0.75 per kilovolt-ampere (kVA) of required transformer capacity,

D. plus all applicable adjustments and surcharges.

BILLING DEMAND

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

ADJUSTMENTS AND SURCHARGES

Power Factor Adjustment

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

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SCHEDULE DOR

Replacing Schedule DOR Sheet 3

which was filed January 27, 2010

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

Sheet 3 of 4 Sheets

DEDICATED OFF-PEAK SERVICE

Other Adjustments and Surcharges

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

1. Retail Energy Cost Adjustment
2. Property Tax Surcharge
3. Transmission Delivery Charge
4. Environmental Cost Recovery Rider
5. Renewable Energy Program Rider
6. Energy Efficiency Rider
7. Tax Adjustment

Plus all applicable adjustments and surcharges.

DEFINITIONS AND CONDITIONS

1. Alternating current, at approximately 60 hertz, at the standard phase and voltage available, shall be supplied to a single location at points on the company's existing distribution facilities having sufficient capacity.

2. Service shall normally be measured at delivery voltage; however, Company reserves the right to measure service at other than delivery voltage and adjust such measurements accordingly.

3. Additional incremental investment for facilities required to serve off-peak demand including metering equipment shall be paid for by a customer prior to taking service under this rate schedule.

4. Load interrupting devices are not required under this rate schedule. A customer installing such devices must have them approved by Company beforehand.

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Michael Lennen, Vice President

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SCHEDULE DOR

Replacing Schedule DOR Sheet 4

which was filed January 27, 2010

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

DEDICATED OFF-PEAK SERVICE

DEFINITIONS AND CONDITIONS CONTINUED

5. Limited amounts of on-peak consumption are permitted as dedicated off-peak service. However, in billing months when the meter used to measure dedicated off-peak service records on-peak demand greater than 20% of off-peak demand, all demand greater than 20% of off-peak demand shall be billed at $8.00 per kW. During such billing months, all kWh will be billed at the first energy block. If customer's on-peak demand is greater than 20% of the off-peak demand in two billing months during a twelve month period, Company may require customer to take service under an alternative rate schedule for which customer is eligible.

6. For purposes of this rate schedule, off-peak hours shall be 8 PM. to 10 AM. Monday through Friday and all day Saturday, Sunday and the following generally observed holidays: New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day, Christmas Eve and Christmas Day. On-peak hours are the remaining hours of the year.

7. Service under this rate schedule is subject to Company's General Terms and Conditions presently on file with the State Corporation Commission of Kansas and any modifications subsequently approved.

8. All provisions of this rate schedule are subject to changes made by order of the regulatory authority having jurisdiction.

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By Michael Lennen

Michael Lennen, Vice President

GENERATION SUBSTITUTION SERVICE

AVAILABLE

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

APPLICABLE

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

NET MONTHLY BILL

CUSTOMER CHARGE $40.00

ENERGY CHARGE

4.8565¢ per kWh	first 70 kWh per kW of Billing Demand
3.9902¢ per kWh	next 160 kWh per kW of Billing Demand
3.3115¢ per kWh	additional kWh

Plus all applicable adjustments and surcharges.

MINIMUM MONTHLY BILL

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

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Michael Lennen, Vice President

GENERATION SUBSTITUTION SERVICE

BILLING DEMAND

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

ADJUSTMENTS AND SURCHARGES

Power Factor Adjustment

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

Other Adjustments and Surcharges

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

1. Retail Energy Cost Adjustment
2. Property Tax Surcharge
3. Transmission Delivery Charge
4. Environmental Cost Recovery Rider
5. Renewable Energy Program Rider
6. Energy Efficiency Rider
7. Tax Adjustment

Plus all applicable adjustments and surcharges.

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THE STATE CORPORATION COMMISSION OF KANSAS

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SOUTH RATE AREA

(Territory to which schedule is applicable)

SCHEDULE GSS

Replacing Schedule GSS Sheet 3

which was filed January 27, 2010

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

GENERATION SUBSTITUTION SERVICE

DEFINITIONS AND CONDITIONS

1. Alternating current, at approximately 60 hertz, at the standard phase and voltage available, shall be supplied to a single location at points on Company's existing distribution facilities having sufficient capacity.

2. Service shall normally be measured at delivery voltage; however, Company reserves the right to measure service at other than delivery voltage and adjust such measurements accordingly.

3. The customer shall execute an Electric Service Agreement for a minimum demand of not less than the capacity of the customer-owned generation for which this service is a substitute. The initial term of service under this rate schedule shall be one year. When additional facilities are required to serve the customer, an additional charge, special minimum and/or extended initial term may be required.

4. A customer shall shut down generation equipment for which this rate schedule substitutes and only use said equipment for (a) backup, in the event of Company-requested interruption or economic curtailment, (b) unavailability of other customer-owned generation not covered by this service schedule, or (c) scheduled test and maintenance purposes.

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SCHEDULE GSS

Replacing Schedule GSS Sheet 4

which was filed January 27, 2010

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

GENERATION SUBSTITUTION SERVICE

DEFINITIONS AND CONDITIONS CONTINUED

5. A customer shall interrupt load served by this rate schedule within 60 minutes after receiving notice from Company. Notice from Company shall be accomplished through telephone, facsimile, or other established methods between a Company representative and an individual authorized by the customer to receive notice. Failure to interrupt load shall result in the customer's usage being billed under the Small General Service rate schedule for the month during which the customer fails to comply. Customer's failure to interrupt load on two occasions during any consecutive 24-month period shall disqualify customer from this rate. Customer may apply during the next contract year for service under this rate schedule or a rate schedule which references the Interruptible Service Rider (ISR) provided, however, that customer meets the qualifications for service thereunder.

6. A customer shall not be required to maintain an interruption more than eight consecutive hours for any single request. Interruption to test the customer's ability to comply with Company notice may occur once every 12-months, involve complete interruption of load served by this rate schedule and shall be accomplished in the same manner as a non-test interruption. Test duration shall not exceed 15 minutes and the customer shall be informed if the notice is for test purposes or actual conditions.

7. Service under this rate schedule is subject to Company's General Terms and Conditions presently on file with the State Corporation Commission of Kansas and any modifications subsequently approved.

8. All provisions of this rate schedule are subject to changes made by order of the regulatory authority having jurisdiction.

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SCHEDULE HLF

Replacing Schedule HLF Sheet 1

which was filed December 17, 2010

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

HIGH LOAD FACTOR SERVICE

AVAILABLE

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

APPLICABLE

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

NET MONTHLY BILL

ENERGY CHARGE	1.5251¢ per kWh
DEMAND CHARGE	$9.92 per kW

Plus all applicable adjustments and surcharges.

MINIMUM MONTHLY BILL

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

BILLING DEMAND

Billing Demand shall be the greater of:

A. 1,000 kW,

B. the average kW load supplied during the 15 minute period of maximum use during the month, adjusted for excessive lagging power factor, as described below,

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Michael Lennen, Vice President

HIGH LOAD FACTOR SERVICE

C. 85 percent of the highest Billing Demand as adjusted for power factor established during the previous billing months of June, July, August or September, within the most recent 11 months, or

D. the minimum demand specified in the Electric Service Agreement.

ADJUSTMENTS AND SURCHARGES

Power Factor Adjustment

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

Other Adjustments and Surcharges

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

1. Retail Energy Cost Adjustment
2. Property Tax Surcharge
3. Transmission Delivery Charge
4. Environmental Cost Recovery Rider
5. Renewable Energy Program Rider
6. Energy Efficiency Rider
7. Tax Adjustment

Plus all applicable adjustments and surcharges.

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SCHEDULE HLF

Replacing Schedule HLF Sheet 3

which was filed December 17, 2010

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

HIGH LOAD FACTOR SERVICE

DEFINITIONS AND CONDITIONS

1. Alternating current, at approximately 60 hertz, at the standard phase and voltage available, shall be supplied to a single location at points on Company's existing transmission or distribution facilities having sufficient capacity. The Demand Charge applies to service provided at primary distribution voltage.

2. Service shall normally be measured at delivery voltage; however, Company reserves the right to measure service at other than delivery voltage and adjust such measurements accordingly.

3. Customer shall execute an Electric Service Agreement for a minimum capacity of not less than 1,000 kW. The initial term of service under this rate schedule shall be five years. Electric service shall continue under this rate schedule unless the Electric Service Agreement is canceled by the customer, providing written notice 24 months in advance. When additional facilities are needed to serve a customer, an additional charge or special minimum and/or an extended initial term of service may be required.

4. When electric service is taken at a secondary distribution voltage, the Demand Charge shall be increased by $0.91 per kW.

5. When electric service is taken at 34.5 kV or above, the Demand Charge shall be decreased by $1.45 per kW.

6. Service under this rate schedule is subject to Company's General Terms and Conditions presently on file with the State Corporation Commission of Kansas and any modifications subsequently approved.

7. All provisions of this rate schedule are subject to changes made by order of the regulatory authority having jurisdiction.

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INTERRUPTIBLE CONTRACT SERVICE

AVAILABLE

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

APPLICABLE

To any customer who contracts for electric service at one point of delivery for interruptible service of 5,000 kilovolt-amperes (kVA) or more for a contract period of five years or more.

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

CHARACTER OF SERVICE

Alternating current, 60 hertz, three phase, at the voltage stated in the Electric Power Service Contract.

NET MONTHLY BILL

CUSTOMER CHARGE	$100.00
ENERGY CHARGE	3.2350¢ per kWh

Plus all applicable adjustments and surcharges.

MINIMUM MONTHLY BILL

$100.00 or the minimum as set forth by contract plus the Special Facilities Charge and all applicable adjustments and surcharges.

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SCHEDULE ICS

Replacing Schedule Initial Sheet 2

which was filed

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

Sheet 2 of 3 Sheets

INTERRUPTIBLE CONTRACT SERVICE

SPECIAL FACTILITIES CHARGE

There shall be a monthly charge of one and three fourths percent (1 3/4%) of the installed cost of all special facilities installed and owned by the Company to serve the specific requirements of the customer.

ADJUSTMENTS AND SURCHARGES

Power Factor Adjustment

The energy charge herein is based on an average monthly power factor of not less than 0.90. If the power factor falls below 0.90, the energy charge will be multiplied by the factor determined by dividing 0.90 by the power factor.

Highest demand at the point of delivery shall be the average kW load during the 15-minute period of maximum use during the month divided by the power factor. Power factor will be determined as the quotient obtained by dividing the kilowatt-hours used during the billing period by the square root of the sum of the squares of the kilowatt-hours used and the lagging reactive kilovolt-ampere hours supplied during the same period. Any leading kilovolt-ampere hours supplied during the period will not be considered.

Other Adjustment and Surcharges

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

1. Retail Energy Cost Adjustment
2. Property Tax Surcharge
3. Transmission Delivery Charge
4. Environmental Cost Recovery Rider

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Replacing Schedule Initial Sheet 3

which was filed ____________________

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

INTERRUPTIBLE CONTRACT SERVICE

Other Adjustment and Surcharges Continued

5. Renewable Energy Program Rider
6. Energy Efficiency Rider
7. Tax Adjustment

Plus all applicable adjustments and surcharges.

SERVICE CURTAILMENT

All service shall be subject to economic curtailment or interruption upon demand by the Company. Any demand required by the customer during each period of curtailment in excess of that specified by the Company shall be priced at $12.00 per kVA in addition to all other charges included hereunder.

DEFINITIONS AND CONDITIONS

1. Individual motor units rated at ten horsepower or more shall have starting equipment satisfactory to the Company.

2. Any customer whose standard voltage at the point of delivery is equal to or greater than 34.5 kilovolts shall receive a discount of $0.20 per kVA of contract demand applied to the net monthly bill for such point.

3. Service under this rate schedule is subject to Company's General Terms and Conditions presently on file with the State Corporation Commission of Kansas and any modifications subsequently approved.

4. All provisions of this rate schedule are subject to changes made by order of the regulatory authority having jurisdiction.

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SCHEDULE MGS

Replacing Schedule MGS Sheet 1

which was filed January 27, 2010

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

Sheet 1 of 3 Sheets

MEDIUM GENERAL SERVICE

AVAILABLE

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

APPLICABLE

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

NET MONTHLY BILL

CUSTOMER CHARGE $100.00

ENERGY CHARGE

Winter Period - Energy used during the billings months of October through May.
1.8323¢ per kWh

Summer Period - Energy used during the billings months of June through September.
2.3188¢ per kWh

DEMAND CHARGE $10.06 per kW

Plus all applicable adjustments and surcharges.

MINIMUM MONTHLY BILL

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

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Michael Lennen, Vice President

MEDIUM GENERAL SERVICE

BILLING DEMAND

Billing Demand shall be the greatest of:

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

ADJUSTMENTS AND SURCHARGES

Power Factor Adjustment

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

Other Adjustment and Surcharges

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

1. Retail Energy Cost Adjustment
2. Property Tax Surcharge
3. Transmission Delivery Charge

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SCHEDULE MGS

Replacing Schedule MGS Sheet 3

which was filed January 27, 2010

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

MEDIUM GENERAL SERVICE

Other Adjustment and Surcharges continued

4. Environmental Cost Recovery Rider
5. Renewable Energy Program Rider
6. Energy Efficiency Rider
7. Tax Adjustment

Plus all applicable adjustments and surcharges.

DEFINITIONS AND CONDITIONS

1. Alternating current, at approximately 60 hertz, at the standard phase and voltage available shall be supplied to a single location at points on Company's existing distribution facilities having sufficient capacity.

2. Service shall normally be measured at delivery voltage; however, Company reserves the right to measure service at other than delivery voltage and adjust such measurements accordingly.

3. The initial term of service under this rate schedule shall be one year. Company reserves the right to require the customer to execute an Electric Service Agreement with an additional charge, or special minimum and/or a longer initial term when additional facilities are required to serve the customer.

4. Service under this rate schedule is subject to Company's General Terms and Conditions presently on file with the State Corporation Commission of Kansas and any modifications subsequently approved.

5. All provisions of this rate schedule are subject to changes made by order of the regulatory authority having jurisdiction.

Issued ____________
Month Day Year

Effective ____________
Month Day Year

By Michael Lennen
Michael Lennen, Vice President

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THE STATE CORPORATION COMMISSION OF KANSAS

KANSAS GAS AND ELECTRIC COMPANY, d.b.a WESTAR ENERGY

(Name of Issuing Utility)

SOUTH RATE AREA

(Territory to which schedule is applicable)

SCHEDULE OPS

Replacing Schedule RPS Sheet 1

which was filed January 27, 2010

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

Sheet 1 of 4 Sheets

OFF PEAK SERVICE

AVAILABILE

Electric service is available under this schedule at points on the Company's existing distribution facilities to commercial and industrial customers.

APPLICABLE

Applicable to service provided to separately metered facilities that are expected to be used primarily during the off-peak period, defined hereafter. This rate schedule is not applicable to backup, breakdown, standby, supplemental, short term, resale or shared electric service.

NET MONTHLY BILL

CUSTOMER CHARGE	$65.00
ENERGY CHARGE	1.4875¢ per kWh

DEMAND CHARGE

On-Peak Billing Demand	$10.55 per kW
Off-Peak Billing Demand	$2.38 per kW

Plus all applicable adjustments and surcharges.

MINIMUM MONTHLY BILL

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

Issued ______
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By Michael Lennen

Michael Lennen, Vice President

OFF PEAK SERVICE

BILLING DEMAND

On-Peak Billing Demand shall be the average kW load during the 15-minute period of maximum use during the on-peak hours of the billing period.

Off-Peak Billing Demand shall be the average kW load during the 15-minute period of maximum use during all other hours of the billing period or the minimum demand specified in the Electric Service Agreement, whichever is greater.

ADJUSTMENTS AND SURCHARGES

Power Factor Adjustment

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

Other Adjustments and Surcharges

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

1. Retail Energy Cost Adjustment
2. Property Tax Surcharge
3. Transmission Delivery Charge
4. Environmental Cost Recovery Rider
5. Renewable Energy Program Rider
6. Energy Efficiency Rider
7. Tax Adjustment

Plus all applicable adjustments and surcharges.

Issued ______
Month Day Year

Effective ______
Month Day Year

By ______
Michael Lennen, Vice President

OFF PEAK SERVICE

DEFINITIONS AND CONDITIONS

1. Only customers with Billing Demand greater than 500 kW at one delivery point are eligible for this rate schedule.

2. Alternating current, at approximately 60 hertz, at the standard phase and voltage available, shall be supplied to a single location at points on Company's existing transmission or distribution facilities having sufficient capacity.

3. Service shall normally be measured at delivery voltage; however, Company reserves the right to locate its meters on the low side of customer-owned transformation and measure service at other than delivery voltage and adjust such measurements accordingly.

4. A customer requesting electric service under this rate schedule shall sign an Electric Service Agreement for a minimum off-peak demand of not less than 500 kW with an initial term of three years. Service shall continue beyond the initial term under this rate schedule unless the Electric Service Agreement is canceled by customer providing written notice not less than 24 months in advance. When additional facilities are required to serve the customer, an additional charge, special minimum and/or extended initial term may be required.

5. If, in any billing period a customer's On-Peak Billing Demand is in excess of 20 percent of the Off-Peak Billing Demand, in addition to the Demand Charge shown in the NET MONTHLY BILL section, all excess On-Peak Billing Demand shall be billed at three times the sum of the On-Peak Billing Demand and Off-Peak Billing Demand charge prices listed in the NET MONTHLY BILL section. If, for any two billing periods within any calendar year, a customer establishes an On-Peak Billing Demand in excess of 20 percent of the off-peak billing demand for the billing period, such customer shall be required to take service under the most applicable standard rate schedule for which such customer is eligible. After one year, the customer may reapply for service under this rate schedule.

OFF PEAK SERVICE

DEFINITIONS AND CONDITIONS CONTINUED

6. For purposes of this rate schedule, the on-peak period shall be June 1 through September 30. On-peak hours shall be 1:00 p.m. through 8:00 p.m., Monday through Friday, except for Independence Day and Labor Day during the on-peak period. All other hours of the year are off-peak hours.

7. If either the Off-Peak Billing Demand or On-Peak Billing Demand exceeds the maximum demand specified in the Electric Service Agreement during two or more billing periods within any contract year, a new maximum demand shall be specified and set equal to the highest Billing Demand established during such contract year.

8. Service under this rate schedule is not available with any other rate schedule or rider.

9. Service under this rate schedule is subject to Company's General Terms and Conditions, presently on file with the State Corporation Commission of Kansas and any modifications subsequently approved.

10. All provisions of this rate schedule are subject to changes made by order of the regulatory authority having jurisdiction.

PRIVATE AREA LIGHTING SERVICE

AVAILABLE

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

APPLICABLE

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

EQUIPMENT AND SERVICE PROVIDED

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

1. Standard fixtures shall consist of High Pressure Sodium or Metal Halide lamps nominally rated at the wattage and lumens provided for in this rate schedule. The fixtures may be open or enclosed at the Company's sole discretion, supported by brackets not to exceed four feet in length affixed to existing wood poles. Filament lamps are available only under agreements dated on or before March 1, 1968.

2. Standard extensions shall consist of a wood pole not to exceed 35 feet in length, and a maximum of 165 feet of circuit to provide service at a customer designated location and a transformer if required. Company may restrict installations of new poles in areas without utility easements, or areas in which installation would increase costs due to access, terrain, or soil conditions or alternatively the customer may reimburse the Company the incremental cost above the average cost for a standard installation. Private Area Lighting Service served from underground distribution facilities shall be considered a nonstandard installation.

PRIVATE AREA LIGHTING SERVICE

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

NET MONTHLY BILL

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

	Lumen	Wattage	Type	Fixture KWh	Standard Price
		High Pressure Sodium Lamps			
1.	5,700	70	Space	56	$ 9.11
2.	14,500	150	Space	115	$13.58
3.	14,500	150	Flood	115	$14.37
4.	45,000	400	Space	288	$30.47
5.	45,000	400	Flood	288	$32.16
		Metal Halide Lamps			
6.	13,500	250	Flood	182	$26.90
7.	24,000	400	Flood	288	$37.55

Issued ______
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Effective ______
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By Michael Lennen

Michael Lennen, Vice President

PRIVATE AREA LIGHTING SERVICE

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

Mercury Vapor Lamps

	Lumen	Wattage	Type	Fixture kWh	Standard Price
1.	7,000	175	Space	128	$ 8.00
2.	20,000	400	Space	288	$15.25
3.	20,000	400	Flood	288	$25.64
4.	52,000	1000	Space	697	$29.80
5.	59,000	1000	Flood	697	$51.04

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

Filament Lamps	Per Lamp
4000 lumens (300W)	$11.56

Fluorescent Lamps	Per Lamp
6900 lumens (110 W)	$10.95

B. Multiple Lighting Unit Service - $3.59 per unit for 100 watts or less per unit, plus 2.75 cents per watt for wattage in excess of 100 watts per unit. The minimum bill for this service is $14.40 per month.

C. The monthly charge per standard extension shall be $3.00.

Plus all applicable adjustments and surcharges.

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THE STATE CORPORATION COMMISSION OF KANSAS

KANSAS GAS AND ELECTRIC COMPANY d.b.a. WESTAR ENERGY

(Name of Issuing Utility)

SOUTH RATE AREA

(Territory to which schedule is applicable)

SCHEDULE PAL

Replacing Schedule PAL Sheet 4

which was filed January 27, 2010

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

PRIVATE AREA LIGHTING SERVICE

ADJUSTMENTS AND SURCHARGES

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

1. Retail Energy Cost Adjustment
2. Property Tax Surcharge
3. Transmission Delivery Charge
4. Environmental Cost Recovery Rider
5. Renewable Energy Program Rider
6. Tax Adjustment

Plus all applicable adjustments and surcharges.

DEFINITIONS AND CONDITIONS

1. Standard fixtures available for installation hereunder shall be determined by the Company on the basis of their quality, capital and maintenance costs, long term availability, general customer acceptance and other factors.

2. All nonstandard installations will be installed only at the Company's option. Company is under no obligation to maintain an inventory of spare parts for nonstandard installations.

3. Company shall replace lamps for standard fixtures due to ordinary burnout. In addition, Company will order and replace lamps for nonstandard fixtures due to ordinary burnout, however, Company may charge the customer the incremental cost of the nonstandard lamp upon replacement. Replacement due to breakage for any reason may be charged to the customer at the Company's actual cost of replacement.

4. Lamps shall be operated by a photo-electric controller to provide service from approximately one-half hour after sunset to one-half hour before sunrise, a total of about 4,000 burning hours per year.

Issued ____________
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By Michael Lennen

Michael Lennen, Vice President

PRIVATE AREA LIGHTING SERVICE

DEFINITIONS AND CONDITIONS CONTINUED

5. The customer shall assume responsibility for notifying the Company when fixtures are inoperative.

6. The customer shall provide or secure all necessary right-of-way permits and/or easements needed to provide service under this schedule. Customer shall, if required by the Company, inform the Company or Company's contractor of the tolerance zone of the customer owned underground facilities in the area requested by the Company by marking, flagging, or other acceptable methods. Customer owned underground facilities may include utilities such as sewers, septic systems, irrigation systems, water lines, and cable television. The tolerance zone is defined as the area within 24 inches of the outside dimensions in all horizontal directions of an underground facility.

7. The Company may refuse to install or may remove from service upon two days written notice to the customer, any fixture provided for herein if, in the Company's judgment, such fixture or its operation could cause an unsatisfactory condition affecting the quality of life in the immediate area, or the public safety, or could be in violation of any local ordinance or development restriction.

8. Filament and fluorescent lamps are available only under agreements dated on or before March 1, 1968. New installations of Mercury Vapor lamps will no longer be available on and after June 4, 2002. The decision to repair or replace Filament or Mercury Vapor lamps with another type shall be Company's option.

9. Multiple Lighting Unit Service customers shall provide and maintain the circuit and lighting units. A maximum of fourteen lights per circuit, total load not to exceed 15 amperes, shall be installed in accordance with Company service standards. No other electric consuming devises shall be permitted on this circuit. Company shall supply and maintain the dust-to-dawn controller.

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By Michael Lennen

Michael Lennen, Vice President

PRIVATE AREA LIGHTING SERVICE

DEFINITIONS AND CONDITIONS CONTINUED

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

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

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

11. Service under this rate schedule is subject to Company's General Terms and Conditions presently on file with the State Corporation Commission of the state of Kansas and any modifications subsequently approved.

12. All provisions of this rate schedule are subject to changes made by order of the regulatory authority having jurisdiction.

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THE STATE CORPORATION COMMISSION OF KANSAS

KANSAS GAS AND ELECTRIC COMPANY d.b.a. WESTAR ENERGY

(Name of Issuing Utility)

SOUTH RATE AREA

(Territory to which schedule is applicable)

SCHEDULE REIS

Replacing Schedule REIS Sheet 1

which was filed January 27, 2010

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

Sheet 1 of 3 Sheets

RESTRICTED EDUCATIONAL INSTITUTION SERVICE

AVAILABLE

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

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

NET MONTHLY BILL

CUSTOMER CHARGE $20.00

ENERGY CHARGE

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

4.8912¢ per kWh	first 70,000 kWh
3.8056¢ per kWh	next 180,000 kWh
2.7320¢ per kWh	additional kWh

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

4.8912¢ per kWh	first 70,000 kWh
5.5827¢ per kWh	next 180,000 kWh
5.7292¢ per kWh	additional kWh

Plus all applicable adjustments and surcharges.

Issued ______________________
Month Day Year

Effective ______________________
Month Day Year

By ______________________
Michael Lennen, Vice President

RESTRICTED EDUCATIONAL INSTITUTION SERVICE

MINIMUM MONTHLY BILL

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

ADJUSTMENTS AND SURCHARGES

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

1. Retail Energy Cost Adjustment
2. Property Tax Surcharge
3. Transmission Delivery Charge
4. Environmental Cost Recovery Rider
5. Renewable Energy Program Rider
6. Energy Efficiency Rider
7. Tax Adjustment

Plus all applicable adjustments and surcharges.

DEFINITIONS AND CONDITIONS

1. Educational institutions are those which offer instruction to the public, operated by the State of Kansas or political subdivisions thereof, or operated not-for-profit either by charitable organizations chartered under the laws of the State of Kansas, or by recognized religious organizations.

2. Alternating current, at approximately 60 hertz, at the standard phase and voltage available, shall be supplied at points on the Company's existing distribution facilities having sufficient capacity.

RESTRICTED EDUCATIONAL INSTITUTION SERVICE

DEFINITIONS AND CONDITIONS CONTINUED

3. Service shall normally be measured at delivery voltage; however, Company reserves the right to measure service at other than delivery voltage and adjust such measurements accordingly.

4. The initial term of service under this rate schedule shall be one year. Company reserves the right to require the customer to execute an Electric Service Agreement with an additional charge, or special minimum and/or a longer initial term when additional facilities are required to serve such customer. Customer shall sign an Electric Service Agreement when two or more meters are combined for billing, however no more than 25 meters may be combined under one account, and all meters must be in the same taxing jurisdiction. The Electric Service Agreement shall note the meters being combined and location thereof. Electric service shall continue under this rate schedule unless the Electric Service Agreement is canceled, after the end of the initial term, by the customer providing written notice at least three months in advance.

5. Service under this rate schedule is subject to Company's General Terms and Conditions presently on file with the State Corporation Commission of Kansas and any modifications subsequently approved.

6. All provisions of this rate schedule are subject to changes made by order of the regulatory authority having jurisdiction.

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THE STATE CORPORATION COMMISSION OF KANSAS

KANSAS GAS AND ELECTRIC COMPANY d.b.a. WESTAR ENERGY

(Name of Issuing Utility)

SOUTH RATE AREA

(Territory to which schedule is applicable)

SCHEDULE RITODS

Replacing Schedule RITODS Sheet 1

which was filed January 27, 2010

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

Sheet 1 of 3 Sheets

RELIGIOUS INSTITUTION TIME OF DAY SERVICE

AVAILABLE

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

APPLICABLE

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

NET MONTHLY BILL

ENERGY CHARGE

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

$18.40	first 10 kWh
6.9296¢ per kWh	Weekday use
6.9296¢ per kWh	Weekday evening use
4.6957¢ per kWh	Night and weekend use

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

$18.40	first 10 kWh
16.9785¢ per kWh	Weekday use
6.9296¢ per kWh	Weekday evening use
4.6957¢ per kWh	Night and weekend use

Plus all applicable adjustments and surcharges.

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By Michael Lennen

Michael Lennen, Vice President

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THE STATE CORPORATION COMMISSION OF KANSAS

KANSAS GAS AND ELECTRIC COMPANY d.b.a. WESTAR ENERGY
(Name of Issuing Utility)

SOUTH RATE AREA
(Territory to which schedule is applicable)

SCHEDULE RITODS

Replacing Schedule RITODS Sheet 2

which was filed January 27, 2010

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

RELIGIOUS INSTITUTION TIME OF DAY SERVICE

MINIMUM MONTHLY BILL

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

ADJUSTMENTS AND SURCHARGES

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

1. Retail Energy Cost Adjustment
2. Property Tax Surcharge
3. Transmission Delivery Charge
4. Environmental Cost Recovery Rider
5. Renewable Energy Program Rider
6. Energy Efficiency Rider
7. Tax Adjustment

Plus all applicable adjustments and surcharges.

DEFINITIONS AND CONDITIONS

1. The above rates shall apply as follows:

   a. Weekday use shall be energy consumed Monday through Friday, from 9:00 a.m. through 6:00 p.m.

   b. Weekday evening use shall be energy consumed Monday through Friday, from 6:00 p.m. through 10:00 p.m.

   c. Night and weekend use shall be energy consumed during all other times of the year including New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day, and Christmas Day.

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By Michael Lennen

Michael Lennen, Vice President

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SCHEDULE RITODS

Replacing Schedule RITODS Sheet 3

which was filed January 27, 2010

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

RELIGIOUS INSTITUTION TIME OF DAY SERVICE

DEFINITIONS AND CONDITIONS CONTINUED

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

3. Alternating current, at approximately 60 hertz, at the standard phase and voltage available, shall be supplied to a single location at points on the Company's existing distribution facilities having sufficient capacity.

4. Service shall normally be measured at delivery voltage; however, Company reserves the right to measure service at other than delivery voltage and adjust such measurements accordingly.

5. The initial term of service under this rate schedule shall be one year. Company reserves the right to require the customer to execute an Electric Service Agreement with an additional charge, or special minimum and/or a longer initial term when additional facilities are required to serve such customer. A customer may return to its former rate schedule within twelve months of initiating service under this rate schedule; rate schedule changes after the initial twelve months or after the customer returns to its former rate schedule, shall be governed by the Service Regulations.

6. Service under this rate schedule is subject to Company's General Terms and Conditions presently on file with the State Corporation Commission of Kansas and any modifications subsequently approved.

7. All provisions of this rate schedule are subject to changes made by order of the regulatory authority having jurisdiction.

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By Michael Lennen

Michael Lennen, Vice President

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THE STATE CORPORATION COMMISSION OF KANSAS

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(Name of Issuing Utility)

SOUTH RATE AREA

(Territory to which schedule is applicable)

SCHEDULE RS

Replacing Schedule RS Sheet 1

which was filed January 27, 2010

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

RESIDENTIAL SERVICE

AVAILABLE

Electric Service is available under this rate schedule at any point on the Company's existing distribution system to customers using electric service for residential purposes.

APPLICABLE

Applicable to residential customers that have dwelling unit(s) each having separate kitchen facilities, sleeping facilities, living facilities and permanent provisions for sanitation. This rate schedule is restricted to residential electric service used principally for domestic purposes in customer's household, home, detached garage on the same premise as customer's home, or place of dwelling for the maintenance or improvement of customer's quality of life. Service to customers in rural areas through a single meter under this schedule may also use electric service in farm buildings for ordinary farm use providing that such buildings are adjacent to the customer's dwelling unit. However, this schedule is not applicable for crop irrigation, commercial dairies, hatcheries, feed lots, feed mills or any other commercial enterprise. This schedule is not applicable to backup, breakdown, standby, supplemental, short term, resale or shared electric service.

CHARACTER OF SERVICE

Alternating current, 60 hertz, single phase, at nominal voltages of 120 or 120/240 volts.

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By Michael Lennen

Michael Lennen, Vice President

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THE STATE CORPORATION COMMISSION OF KANSAS

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(Name of Issuing Utility)

SOUTH RATE AREA
(Territory to which schedule is applicable)

SCHEDULE RS

Replacing Schedule RS Sheet 2

which was filed January 27, 2010

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

RESIDENTIAL SERVICE

Standard Electric Service

NET MONTHLY BILL

CUSTOMER CHARGE $9.00

ENERGY CHARGE

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

6.3793¢ per kWh	first 500 kWh
6.3793¢ per kWh	next 400 kWh
5.1941¢ per kWh	additional kWh

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

6.3793¢ per kWh	first 500 kWh
6.3793¢ per kWh	next 400 kWh
7.7139¢ per kWh	additional kWh

Plus all applicable adjustments and surcharges.

Issued
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Month Day Year

By Michael Lennen

Michael Lennen, Vice President

THE STATE CORPORATION COMMISSION OF KANSAS

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(Territory to which schedule is applicable)

SCHEDULE RS

Replacing Schedule RS Sheet 3

which was filed January 27, 2010

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

RESIDENTIAL SERVICE

Restricted Conservation Use Service

Restricted Conservation Use Service is only available to customers taking service under the Conservation Use Service rate prior to the effective date of this rate schedule. If customers taking service under this Restricted Conservation Use Service average daily consumption exceeds 30 kWh in any summer billing month then that month's usage, and all subsequent energy usage shall be billed at the rates for the Standard Electric Service portion of this rate schedule unless the customer qualifies for Standard Conservation Use Service.

Customer's average daily consumption as used herein shall be the kWh used during the billing period divided by the number of days in the billing period.

NET MONTHLY BILL

CUSTOMER CHARGE	$9.00
ENERGY CHARGE	4.1795¢ per kWh

Plus all applicable adjustments and surcharges.

Issued ____________
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Effective ____________
Month Day Year

By Michael Lennen

Michael Lennen, Vice President

RESIDENTIAL SERVICE

Standard Conservation Use Service

The energy charge component of this summer period rate for all residential customers not taking service under Restricted Conservation Use Service whose average daily consumption is less than or equal to 30 kWh for each of the billing months of June, July, August and September will be reduced to the energy rates for the Winter Period.

Customers whose average daily consumption exceeds the 30 kWh usage level in any summer billing shall have that month's usage and all subsequent energy usage during the summer period, billed at the rates for the Standard Electric Service portion of this rate schedule.

Customer's average daily consumption as used herein shall be the kWh used during the billing period divided by the number of days in the billing period.

MINIMUM MONTHLY BILL

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

ADJUSTMENTS AND SURCHARGES

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

1. Retail Energy Cost Adjustment
2. Property Tax Surcharge
3. Transmission Delivery Charge
4. Environmental Cost Recovery Rider
5. Renewable Energy Program Rider
6. Energy Efficiency Rider
7. Tax Adjustment

Plus all applicable adjustments and surcharges.

Issued ______________________
Month Day Year

Effective ______________________
Month Day Year

By Michael Lennen

Michael Lennen, Vice President

RESIDENTIAL SERVICE

DEFINITIONS AND CONDITIONS

1. The initial term of service under this rate schedule shall be one year. Company reserves the right to require a customer to execute an Electric Service Agreement with an additional charge, or special minimum and or a longer initial term when additional facilities are required to serve the customer.

2. Individual motor units shall not exceed five horsepower, unless otherwise agreed upon prior to installation.

3. A multi-family dwelling, consisting of apartments each having separate kitchen facilities, sleeping facilities, living facilities and permanent provisions for sanitation, may be served under this schedule if service was initiated prior to December 21, 1978. Charges shall be calculated by multiplying the number of kWh in each block by the number of apartments served; otherwise the Small General Service rate schedule shall apply. Submetering by the customer of any portion of such service is prohibited.

4. Service under this rate schedule is subject to Company's General Terms and Conditions presently on file with the State Corporation Commission of Kansas and any modification subsequently approved.

5. All provisions of this rate schedule are subject to changes made by order of the regulatory authority having jurisdiction.

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THE STATE CORPORATION COMMISSION OF KANSAS

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SCHEDULE RTESC

Replacing Schedule RTESC Sheet 1

which was filed January 27, 2010

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

RESTRICTED TOTAL ELECTRIC - SCHOOL AND CHURCH SERVICE

AVAILABILE

Restricted Total Electric-School and Church Service is only available to customers taking service under this rate schedule prior to the effective date of this rate schedule.

Available throughout Company's service area to qualifying schools and churches. This schedule is not applicable to backup, breakdown, standby, supplemental, short term, resale or shared electric service.

NET MONTHLY BILL

ENERGY CHARGE

Winter Period - Energy used during billing months of October through May
4.9854¢ per kWh for all kWh

Summer Period - Energy used during billing months of June through September
6.0310¢ per kWh for all kWh

Plus all applicable adjustments and surcharges.

MINIMUM MONTHLY BILL

The greater of $858.00 per year or the minimum specified in the Electric Service Agreement, plus all applicable adjustments and surcharges.

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Michael Lennen, Vice-President

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THE STATE CORPORATION COMMISSION OF KANSAS

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(Name of Issuing Utility)

SOUTH RATE AREA

(Territory to which schedule is applicable)

SCHEDULE RTESC

Replacing Schedule RTESC Sheet 2

which was filed January 27, 2010

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

Sheet 2 of 3 Sheets

RESTRICTED TOTAL ELECTRIC - SCHOOL AND CHURCH SERVICE

ADJUSTMENTS AND SURCHARGES

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

1. Retail Energy Cost Adjustment
2. Property Tax Surcharge
3. Transmission Delivery Charge
4. Environmental Cost Recovery Rider
5. Renewable Energy Program Rider
6. Energy Efficiency Rider
7. Tax Adjustment

Plus all applicable adjustments and surcharges.

DEFINITIONS AND CONDITIONS

1. Schools are educational institutions offering instruction to the public and which are operated by the State of Kansas or political subdivisions thereof, or operated not-for-profit either by charitable organizations chartered under the laws of the State of Kansas or by churches. Churches are those owned and operated by recognized religious organizations.

2. Alternating current, at approximately 60 hertz, at the standard phase and voltage available, shall be supplied to a qualifying facility at a single location at points on the Company's existing distribution facilities having sufficient capacity.

3. The initial term of service under this rate schedule shall be one year. Company reserves the right to require the customer to execute an Electric Service Agreement with an additional charge, or special minimum and/or a longer initial term when additional facilities are required to serve such customer.

Issued ______________________
Month Day Year

Effective ______________________
Month Day Year

By ______________________
Michael Lennen, Vice President

RESTRICTED TOTAL ELECTRIC – SCHOOL AND CHURCH SERVICE

DEFINITIONS AND CONDITIONS CONTINUED

4. Service under this rate schedule is subject to the condition that electricity be the only source of energy used for space heating and water heating purposes. Customer's electric space heating equipment shall be permanently installed and regularly used for all internal space heating requirements.

5. Service is also available to staff living quarters or church offices only when owned and operated by the school or church and heated by electric space heating equipment, including add-on heat pumps. Service under this rate schedule is not available to any commercial properties owned and/or operated by qualifying organizations.

6. Service under this rate schedule is subject to the General Terms and Conditions of Company presently on file with the State Corporation Commission of the state of Kansas and any modifications subsequently approved.

7. All provisions of this rate schedule are subject to changes made by order of the regulatory authority having jurisdiction.

Issued ____________________
Month Day Year

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By Michael Lennen

Michael Lennen, Vice President

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THE STATE CORPORATION COMMISSION OF KANSAS

KANSAS GAS AND ELECTRIC COMPANY d.b.a. WESTAR ENERGY

(Name of Issuing Utility)

SOUTH RATE AREA

(Territory to which schedule is applicable)

SCHEDULE SES

Replacing Schedule SES Sheet 1

which was filed January 27, 2010

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

STANDARD EDUCATIONAL SERVICE

AVAILABLE

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

APPLICABLE

To any tax supported public school or parochial school organized and operated by a generally recognized religious organization incorporated under specific laws of Kansas relating thereto, using electric service supplied at one point of delivery and where that service location is used predominately for educational purposes. Electric service to public and parochial schools may also be supplied under the Company's applicable Energywise Educational Service – Pilot, Small General Service or Medium General Service rate schedules subject to the terms thereof. This service is only applicable to individually metered buildings and not applicable to meters serving multiple buildings and/or facilities. This schedule is also not applicable to backup, breakdown, standby, supplemental, short term, resale or shared electric service.

CHARACTER OF SERVICE

Alternating current, 60 hertz, at the voltage and phase of the Company's established secondary distribution system most available to the service location.

NET MONTHLY BILL

CUSTOMER CHARGE	$19.00
ENERGY CHARGE	2.2153¢ per kWh
DEMAND CHARGE	$7.15 per kW

Plus all applicable adjustments and surcharges.

Issued ____________
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Michael Lennen, ~~Vice~~ President

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THE STATE CORPORATION COMMISSION OF KANSAS

KANSAS GAS AND ELECTRIC COMPANY d.b.a. WESTAR ENERGY

(Name of Issuing Utility)

SOUTH RATE AREA

(Territory to which schedule is applicable)

SCHEDULE SES

Replacing Schedule SES Sheet 2

which was filed January 27, 2010

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

STANDARD EDUCATIONAL SERVICE

BILLING CAPACITY

Billing Demand shall be the greater of:

1. Customer's average kilowatt load during the 15 minute period of maximum use during the month, adjusted for excessive lagging power factor, as described below, or

2. 50 percent of the highest Billing Capacity, as adjusted for power factor, established during the previous billing months of June, July, August or September, within the most recent 11 months.

MINIMUM MONTHLY BILL

The above rate for zero consumption plus all applicable adjustments and surcharges.

ADJUSTMENTS AND SURCHARGES

Power Factor Adjustment

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

Billing Demand

If the customer's meter has not been modified to read the kilowatt load during the fifteen-minute period of maximum use during the billing month the billing demand shall be multiplied by the following correction factor 1.0589.

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THE STATE CORPORATION COMMISSION OF KANSAS

KANSAS GAS AND ELECTRIC COMPANY d.b.a. WESTAR ENERGY

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SOUTH RATE AREA

(Territory to which schedule is applicable)

SCHEDULE SES

Replacing Schedule SES Sheet 3

which was filed January 27, 2010

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

STANDARD EDUCATIONAL SERVICE

Other Adjustments and Surcharges

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

1. Retail Energy Cost Adjustment
2. Property Tax Surcharge
3. Transmission Delivery Charge
4. Environmental Cost Recovery Rider
5. Renewable Energy Program Rider
6. Energy Efficiency Rider
7. Tax Adjustment

Plus all applicable adjustments and surcharges.

DEFINITIONS AND CONDITIONS

1. Service under this rate schedule is subject to Company's General Terms and Conditions presently on file with the State Corporation Commission of Kansas and any modifications subsequently approved.

2. All provisions of this rate schedule are subject to changes made by order of the regulatory authority having jurisdiction.

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THE STATE CORPORATION COMMISSION OF KANSAS

KANSAS GAS AND ELECTRIC COMPANY d.b.a. WESTAR ENERGY

(Name of Issuing Utility)

SOUTH RATE AREA

(Territory to which schedule is applicable)

SCHEDULE SGS

Replacing Schedule SGS Sheet 1

which was filed January 27, 2010

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

SMALL GENERAL SERVICE

AVAILABLE

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

APPLICABLE

To any customer using electric service supplied at one point of delivery for which no specific schedule is provided. This rate schedule is not applicable to backup, breakdown, standby, supplemental, short term, resale or shared electric service.

STANDARD SERVICE

NET MONTHLY BILL

CUSTOMER CHARGE $19.00

ENERGY CHARGE

6.0633¢ per kWh for the first 1,200 kWh
3.9834¢ per kWh for all remaining kWh

DEMAND CHARGE

Winter Period - Demand set in the billing months of October through May.
$ 3.80 per kW of Billing Demand, over 5 kW

Summer Period - Demand set in the billing months of June through September.
$ 7.25 per kW of Billing Demand, over 5 kW

Plus all applicable adjustments and surcharges.

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Michael Lennen, Vice President

SMALL GENERAL SERVICE

RECREATIONAL LIGHTING SERVICE

Recreational Lighting Service is supplied to separately metered, outdoor recreational lighting installations, including athletic fields, lighting for public parks and other public recreational facilities. Such use may include small amounts of energy for other purposes incidental to the recreational lighting function. All other uses under this rate schedule shall be Standard Service.

NET MONTHLY BILL

CUSTOMER CHARGE $19.00

ENERGY CHARGE 7.2865¢ per kWh

Plus all applicable adjustments and surcharges.

UNMETERED SERVICE

Unmetered service refers to electric service which is not measured by a watt-hour meter. This type of service may apply, at Company's option, to delivery points for which it is impractical or difficult to install and read meters. In addition, it may apply, at Company's option, to delivery points with minimal linear loads. The usage and demand are calculated by using typical hours of use and rated equipment loads.

NET MONTHLY BILL

The per kWh rates for Standard Service shall apply to calculated hours of use and rated equipment loads.

CUSTOMER CHARGE $19.00

Plus all applicable adjustments and surcharges.

SMALL GENERAL SERVICE

MINIMUM MONTHLY BILL

A minimum monthly bill is applicable to Standard Service, Recreational Lighting Service, and Unmetered Service. The minimum monthly bill shall be calculated as:

The Customer Charge plus:

A. the minimum contract demand specified in the Electric Service Agreement times the Demand Charge, or

B. the minimum bill amount specified in the Electric Service Agreement, or

C. the above rate for zero consumption plus $0.75 for each kW over 5 kW of the highest Billing Demand established during the twelve months ending currently.

D. when a special transformer installation is necessary for the benefit of the customer or to protect the quality of service to other customers, such minimum shall be not less than $0.75 per kilovolt-ampere (kVA) of required transformer capacity,

E. plus all applicable adjustments and surcharges.

BILLING DEMAND

Customer's average kilowatt load during the 15 minute period of maximum use during the month.

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Michael Lennen, Vice President

THE STATE CORPORATION COMMISSION OF KANSAS

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SOUTH RATE AREA

(Territory to which schedule is applicable)

SCHEDULE SGS

Replacing Schedule SGS Sheet 4

which was filed January 27, 2010

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

SMALL GENERAL SERVICE

ADJUSTMENTS AND SURCHARGES

Power Factor Adjustment

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

Other Adjustments and Surcharges

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

1. Retail Energy Cost Adjustment
2. Property Tax Surcharge
3. Transmission Delivery Charge
4. Environmental Cost Recovery Rider
5. Renewable Energy Program Rider
6. Energy Efficiency Rider
7. Tax Adjustment

Plus all applicable adjustments and surcharges.

DEFINITIONS AND CONDITIONS

1. Alternating current, at approximately 60 hertz, at the standard phase and voltage available shall be supplied to a single location at points on Company's existing distribution facilities having sufficient capacity.

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Michael Lennen, Vice President

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THE STATE CORPORATION COMMISSION OF KANSAS

KANSAS GAS AND ELECTRIC COMPANY d.b.a. WESTAR ENERGY

(Name of Issuing Utility)

SOUTH RATE AREA

(Territory to which schedule is applicable)

SCHEDULE SGS

Replacing Schedule SGS Sheet 5

which was filed January 27, 2010

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

SMALL GENERAL SERVICE

DEFINITIONS AND CONDITIONS CONTINUED

2. The initial term of service under this rate schedule shall be one year. Company reserves the right to require the customer to execute an Electric Service Agreement with an additional charge, or special minimum and/or a longer initial term when additional facilities are required to serve the customer.

3. Individual motor units rated at more than five horse power shall be three phase (when three phase service is supplied), unless otherwise agreed upon prior to installation.

4. Individual motor units rated at ten horsepower or more shall have starting equipment satisfactory to the Company.

5. Service hereunder is subject to Company's General Terms and Conditions as approved by the State Corporation Commission of Kansas and any modifications subsequently approved.

6. All provisions of this rate schedule are subject to changes made by order of the regulatory authority having jurisdiction.

Issued ____
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By Michael Lennen

Michael Lennen, Vice President

STREET LIGHTING

AVAILABLE

Electric service is available under this schedule at points on or adjacent to Company's existing secondary distribution lines.

APPLICABLE

To incorporated cities, townships or other local governing bodies for the lighting of public streets, alleys and thoroughfares in urban or platted suburban areas. This rate schedule is not applicable for lighting of any privately owned roads, drives, etc., or for flood lighting installations or to lighting of athletic fields, recreation areas, swimming pools, parking lots and other similar projects either public or private. This schedule is not applicable to backup, breakdown, standby, supplemental, short term, resale or shared electric service.

EQUIPMENT AND SERVICE PROVIDED

The Company will install, own and operate the following items designated as standard equipment:

1. Standard fixtures will be Cobra head unless otherwise noted. Standard lamps will consist of Metal Halide and High Pressure Sodium lamps nominally rated at the wattage and lumens provided for in this rate schedule. Further, the character of the circuit (series or multiple) and the voltages supplied to the fixture will be determined by Company.

2. Standard overhead extensions shall consist of properly sized wood pole(s), an arm not to exceed ten feet (10'), a maximum of three hundred thirty feet (330') of secondary circuit and a transformer if required. Company may restrict installations of new facilities in areas without adequate property right-of-way, utility easements, or areas in which installation would increase costs due to access, terrain, or soil conditions or alternatively the customer may reimburse the Company the incremental cost above the average cost for a standard installation.

STREET LIGHTING

3. Standard underground extensions at the Company's option shall consist of a properly sized wood pole, secondary cable, pole riser, ten foot (10') arm, a maximum of three hundred thirty feet (330') of secondary circuit from the Company's underground distribution system and a transformer if required. Company may restrict installations of new facilities in areas without adequate property right-of-way, utility easements, or areas in which installation would increase costs due to access, terrain, or soil conditions or alternatively the customer may reimburse the Company the incremental cost above the average cost for a standard installation.

Non-Standard Public Street Lighting

The Company, at its option and upon customer's request, will install, own and operate nonstandard fixtures, poles or other items to meet customer's need. All new nonstandard installations shall be constructed with material readily available to the Company. A nonstandard installation is one which includes one or more nonstandard units. It may, however, also include one or more standard units.

On and after June 4, 2002, Company's investment in any new nonstandard installation shall be limited to the installed costs of a standard installation consisting of a standard fixture of similar wattage and if applicable a standard extension. When the costs of such new nonstandard installation exceeds the costs of the equivalent standard installation, customer shall pay the entire cost difference, as a contribution in aid of construction, prior to the start of construction, plus the most applicable standard monthly rate for a standard installation.

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KANSAS GAS AND ELECTRIC COMPANY d.b.a WESTAR ENERGY

(Name of Issuing Utility)

SOUTH RATE AREA

(Territory to which schedule is applicable)

SCHEDULE SL

Replacing Schedule SL Sheet 3

which was filed January 27, 2010

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

Sheet 3 of 7 Sheets

STREET LIGHTING

NET MONTHLY BILL

A monthly charge per standard installation is as follows:

High Pressure Sodium Lamp of:		Per Installation	
5,700 Lumens	70 watts	$6.19	(a)
8,500 Lumens	100 watts	$8.19	(a)
14,500 Lumens	150 watts	$10.81	(a)
25,600 Lumens	250 watts (setback fixture)	$19.28	(a)
25,600 Lumens	250 watts	$15.11	(a)
45,000 Lumens	400 watts	$20.63	(a)

Metal Halide Lamp of:		Per Installation
8,800 Lumens	175 watts, or smaller	$22.60
13,500 Lumens	250 watts	$27.66
24,000 Lumens	400 watts	$32.33

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

Mercury Vapor Lamp of:		Per Installation	
7,000 Lumens	175 watts, or smaller	$5.25	
10,000 Lumens	250 watts	$6.58	
20,000 Lumens	400 watts	$11.40	
52,000 Lumens	1000 watts	$12.57	
52,000 Lumens	1000 watts (90000 fixture)	$ 30.02	(b)

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SCHEDULE SL

Replacing Schedule SL Sheet 4

which was filed January 27, 2010

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

STREET LIGHTING

Metal Halide Lamp of:		Per Installation	
33,000 Lumens	400 watts	$ 22.74	(c)
2 at 33,000 Lumens	400 watts	$ 40.98	(c)
90,000 Lumens	1000 watts	$ 31.04	(b)
Tower	6 Lamp Fixture	$151.90	

Filament Lamp of:	Per Installation
2,500 Lumens or smaller	$4.69
4,000 Lumens	$5.37
6,000 Lumens	$7.22
10,000 Lumens	$9.69
15,000 Lumens	$13.62

In addition to the above monthly charge, the following additional charges may apply if applicable:

(a) Plus the following additional monthly charge for each installation with Company-owned steel, fiberglass or concrete standards not to exceed 40 feet in height with a screw in base:

$7.00 per standard installed on or after May 1, 1983.

$3.00 per standard installed before May 1, 1983.

(b) Available only on steel standards. Add amount in (a) above as applicable.

(c) Installations with this size lamp include a 30 foot steel pole; therefore, amounts listed in (a) above do not apply. Customer must provide a concrete base compatible with the installation criteria of the steel pole.

(d) Plus all applicable adjustments and surcharges.

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Michael Lennen, Vice President

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THE STATE CORPORATION COMMISSION OF KANSAS

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(Name of Issuing Utility)

SOUTH RATE AREA

(Territory to which schedule is applicable)

SCHEDULE SL

Replacing Schedule SL Sheet 5

which was filed January 27, 2010

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

Sheet 5 of 7 Sheets

STREET LIGHTING

MINIMUM MONTHLY BILL

The greater of the Net Monthly Bill, or the minimum specified in the Company's standard agreement for Street Lighting Service or Electric Service Agreement, plus all applicable adjustments and surcharges.

ADJUSTMENTS AND SURCHARGES

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

1. Retail Energy Cost Adjustment
2. Property Tax Surcharge
3. Transmission Delivery Charge
4. Environmental Cost Recovery Rider
5. Renewable Energy Program Rider
6. Tax Adjustment

Plus all applicable adjustments and surcharges.

DEFINITIONS AND CONDITIONS

1. Standard fixtures available for installation hereunder shall be determined by the Company on the basis of their quality, capital and maintenance costs, long term availability, general customer acceptance and other factors.

2. All nonstandard installations will be installed only at the Company's option. Company is under no obligation to maintain an inventory of spare parts for nonstandard installations.

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

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By Michael Lennen

Michael Lennen, Vice President

STREET LIGHTING

DEFINITIONS AND CONDITIONS CONTINUED

4 Company shall install, own, operate and maintain the complete installation, consisting of a lamp, fixture, bracket, secondary cable, and pole. All lamps will normally be operated by a photo-electric controller to provide service from dusk to dawn (approximately 4,000 hours annually) and will be of the approximate lumen ratings and wattages indicated or requested. Maintenance shall consist of lamp replacement, photo electric controller replacement, lens cleaning and the like on an as needed basis. Company may charge customer the cost of abnormal maintenance or the incremental cost associated with maintaining non standard fixtures.

5. Overhead service shall be provided unless the existing local distribution system is underground. Company shall install, own, operate and/or maintain new underground facilities to serve street lights. Customer shall provide all trenching and backfilling, and conduit when required to complete the street light installation, for the underground installation or customer shall pay the entire cost difference, as a contribution in aid of construction, prior to the start of construction. Customer shall retain ownership of conduit installed when required to complete said installation.

6. New installations supplied shall use Metal Halide or High Pressure Sodium lamps. Mercury vapor lamps shall be provided only if installed on or before June 30, 1983. The decision to repair or to replace these installations with another type shall be Company's option.

7. The rates in the NET MONTHLY BILL section shall apply without additional annual charges if a customer supplies, owns and maintains a traffic signal installation used with Company's street light installation. Company may maintain installations owned wholly or in part by others only under specific terms to be agreed upon.

8. Alternating current, at approximately 60 hertz, at the standard phase and voltage available, shall be supplied to a single location at points on the Company's existing distribution facilities having sufficient demand.

STREET LIGHTING

DEFINITIONS AND CONDITIONS CONTINUED

9. Customer shall reimburse Company the full cost to change the location of or remove any street light upon order or resolution of the Governing Body if the street light (1) is located on private easement, or (2) has been installed for a period of less than fifteen (15) years, is used solely for the purpose of providing street lighting for the customer, and the change in location of said street light will not result in an upgrade of the street light system.

10. Company shall change the location of or remove any street light located on public right-of-way upon order or resolution of the Governing Body if (1) the street light has been installed for a period of fifteen (15) years or more, or (2) the removal or change in location of the street light is part of an upgrading of the street light system. Company may also change the location of any street light fixture if the associated pole(s) are used by the Company for other purposes and said pole(s) are being removed or relocated.

11. Service under this rate schedule is subject to Company's General Terms and Conditions presently on file with the State Corporation Commission of Kansas and any modifications subsequently approved.

12. All provisions of this rate schedule are subject to changes made by order of the regulatory authority having jurisdiction.

Issued ______________________
Month Day Year

Effective ______________________
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By Michael Lennen

Michael Lennen, ~~Vice~~ President

THE STATE CORPORATION COMMISSION OF KANSAS

KANSAS GAS AND ELECTRIC COMPANY d.b.a WESTAR ENERGY

(Name of Issuing Utility)

SOUTH RATE AREA

(Territory to which schedule is applicable)

SCHEDULE ST

Replacing Schedule ST Sheet 1

which was filed January 27, 2010

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

SHORT-TERM SERVICE

AVAILABLE

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

APPLICABLE

Short-Term Service is defined as service supplied for less than 12 consecutive months at one point of delivery and measured through one meter.

Service will be furnished only when and where Company has available capacity in lines, transformers and ancillary equipment.

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

NET MONTHLY BILL

CUSTOMER CHARGE $19.00

ENERGY CHARGE $6.0633¢ per kWh

DEMAND CHARGE

Winter Period - Demand set in the billing months of October through May.
$3.80 per kW of Billing Demand, over 5 kW

Summer Period - Demand set in the billing months of June through September.
$7.25 per kW of Billing Demand, over 5 kW

Plus all applicable adjustments and surcharges.

Issued
Month Day Year

Effective
Month Day Year

By Michael Lennen

Michael Lennen, Vice President

SHORT-TERM SERVICE

MINIMUM MONTHLY BILL

The above rate for zero consumption plus all applicable adjustments and surcharges.

ADJUSTMENTS AND SURCHARGES

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

1. Retail Energy Cost Adjustment
2. Property Tax Surcharge
3. Transmission Delivery Charge
4. Environmental Cost Recovery Rider
5. Renewable Energy Program Rider
6. Energy Efficiency Rider
7. Tax Adjustment

Plus all applicable adjustments and surcharges.

SERVICE FEE

Customer shall pay to Company, in advance, the cost of connecting and disconnecting Short-Term Service, in addition to the charges provided elsewhere in this rate schedule. This fee shall be an annual charge for customers taking service for more than a twelve month period. The fee shall be an amount equal to Company's cost of labor, labor overheads, vehicles, non-salvageable material, an investment cost of 25% of the value of all material and equipment temporarily installed (exclusive of metering equipment), and an overhead charge applied to the preceding costs to cover engineering, supervision, and general office expense, but shall in no event be less than:

$ 50.00 for Standard Short-Term Service, or
$ 150.00 for Optional Short-Term Service

Issued ____________
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By Michael Lennen

Michael Lennen, Vice President

SHORT-TERM SERVICE

STANDARD SHORT-TERM SERVICE

1. Standard Short-Term Service shall be initiated in conjunction with Company's normal priorities, city and county inspection schedules, and customer needs.

2. The customer shall furnish the metering station, conduit, support for receiving Company's service line, and all appurtenances necessary for a temporary service, except that the Company shall furnish the meter receptacle and meter.

OPTIONAL SHORT-TERM SERVICE

1. Optional Short-Term Service shall be available at Company's option in new residential subdivisions with underground service, and in other locations at Company's discretion.

2. Company will endeavor to provide Optional Short-Term Service by the end of the third full working day following customer's request for service. Customer's request shall be considered valid upon execution of a service agreement.

3. Company shall install at customer's location a pre-assembled equipment pallet meeting all applicable code and inspection requirements and containing the equipment necessary to provide standard single-phase service, including a meter, meter enclosure, and meter support.

SHORT-TERM SERVICE

DEFINITIONS AND CONDITIONS

1. Billing Demand shall be the average kW load supplied during the 15-minute period of maximum use during the month. The Demand Charge shall not be applied to residential construction, unless in the sole judgement of the Company, customer will place a demand on Company's system that is in excess of normal construction use for residential construction.

2. Service shall be supplied at alternating current, at approximately 60 hertz, at the standard phase and voltage available, and shall be supplied to a single location at points on the Company's existing distribution facilities having sufficient capacity. Service shall normally be measured at delivery voltage, however, Company reserves the right to measure service at other than delivery voltage and adjust such measurements accordingly.

3. Short-Term Service to special events, including carnivals, circuses, fairs, and/or festivals, shall be supplied under this rate schedule. In addition, Short-Term Service shall be supplied to builders, contractors, and/or developers constructing residential, commercial, or industrial sites prior to occupancy and/or a permanent meter is set.

4. Customers taking Short-Term Service shall, if required, deposit with Company an amount sufficient to ensure payment of bills, equal to the estimated charge for the service rendered plus the Service Initiation Fee.

5. Customer shall furnish the conduit and all equipment and facilities downstream of the meter which may be necessary for a Short-Term Service. Notwithstanding the provisions contained in Optional Short-Term Service above, customer shall be responsible for obtaining all required inspections.

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THE STATE CORPORATION COMMISSION OF KANSAS

KANSAS GAS AND ELECTRIC COMPANY d.b.a WESTAR ENERGY

(Name of Issuing Utility)

SOUTH RATE AREA

(Territory to which schedule is applicable)

SCHEDULE ST

Replacing Schedule ST Sheet 5

which was filed January 27, 2010

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

SHORT-TERM SERVICE

DEFINITIONS AND CONDITIONS CONTINUED

6. Individual motor units rated at more than five horsepower shall be three phase (when three phase service is supplied) unless otherwise agreed upon prior to installation. Individual motor units rated at ten horsepower or more shall have starting equipment satisfactory to the Company.

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

8. All provisions of this rate schedule are subject to changes made by order of the regulatory authority having jurisdiction.

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Michael Lennen, Vice President

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SCHEDULE TOU

Replacing Schedule Initial Sheet 1

which was filed ____________

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

Sheet 1 of 4 Sheets

TIME OF USE - PILOT

AVAILABLE

Electric service is available under this rate schedule at points on the Company's existing distribution system. Participation in the Time Of Use (TOU) Pilot program is limited to 1,000 customers.

APPLICABLE

TOU shall be available as an option to customers otherwise served under Company's Residential Service (RS) rate schedule to encourage customers to shift consumption from higher-cost time periods to lower-cost time periods.

TOU is a three year pilot program that is restricted to a maximum of one thousand (1,000) customers eligible for rate schedule RS in any year and shall remain in effect until modified or terminated by order of the Commission. Company will accept applications on a first-come-first-served basis.

A customer exiting the pilot program or disconnected for non-payment may not be allowed to return to it until the Commission has issued a decision on the pilot program report.

Company will file a report on TOU with the Commission after the first three years of implementation of the pilot program. Such report will detail findings and recommendations.

Issued ____________
Month Day Year

Effective ____________
Month Day Year

By Michael Lennen
Michael Lennen, Vice President

TIME OF USE - PILOT

NET MONTHLY BILL

CUSTOMER CHARGE: $9.00

ENERGY CHARGE:

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

On-Peak:	0.076145¢ per kWh
Off-Peak:	0.045687¢ per kWh

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

On-Peak:	0.131716¢ per kWh
Intermediate-Peak:	0.086606¢ per kWh
Off-Peak:	0.051964¢ per kWh

Plus all applicable adjustments and surcharges.

BILLING DEMAND

Customers' average kilowatt load during the 30 minute period of maximum use during the month.

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By Michael Lennen

Michael Lennen, Vice President

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THE STATE CORPORATION COMMISSION OF KANSAS

KANSAS GAS AND ELECTRIC COMPANY d.b.a. WESTAR ENERGY

(Name of Issuing Utility)

SOUTH RATE AREA

(Territory to which schedule is applicable)

SCHEDULE TOU

Replacing Schedule Initial Sheet 3

which was filed ____________

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

Sheet 3 of 4 Sheets

TIME OF USE - PILOT

ADJUSTMENTS AND SURCHARGES

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

1. Retail Energy Cost Adjustment
2. Property Tax Surcharge
3. Transmission Delivery Charge
4. Environmental Cost Recovery Rider
5. Renewable Energy Program Rider
6. Energy Efficiency Rider
7. Tax Adjustment

Plus all applicable adjustments and surcharges.

DETERMINATION OF PRICING PERIODS

Pricing periods are established in Central Standard Time year round by season for weekdays and weekends. The hours of the pricing periods for the price levels are as follows:

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

On-Peak:	Weekdays 10:00 AM – 8:00 PM
Off-Peak:	Weekends, Holidays, All Other Hours

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

On-Peak:	Weekdays 1:00 PM – 8:00 PM
Intermediate-Peak:	Weekdays 10:00 AM – 1:00 PM
Off-Peak:	Weekends, Holidays, All Other Hours

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THE STATE CORPORATION COMMISSION OF KANSAS

KANSAS GAS AND ELECTRIC COMPANY d.b.a. WESTAR ENERGY

(Name of Issuing Utility)

SOUTH RATE AREA

(Territory to which schedule is applicable)

SCHEDULE TOU

Replacing Schedule Initial Sheet 4

which was filed ______________________

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

Sheet 4 of 4 Sheets

TIME OF USE - PILOT

MINIMUM CHARGE

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

DEFINITIONS & CONDITIONS

1. Service shall be provided for a fixed term of not less than one (1) year and for such time thereafter until terminated by either party giving thirty (30) days written notice to the other of the desire to terminate.

2. Service under this optional pilot program will commence at the start of a billing cycle.

3. Customers served under this optional pilot program will not be eligible for Company's Average Payment Plan.

4. Company shall install metering equipment capable of accommodating the Time of Use rate described herein.

5. Company reserves the right to refuse service under this optional pilot program for reasons pertaining either to safety conditions at Customer premises or to technological limitations, at the sole discretion of the Company.

6. Service under this rate schedule is subject to Company's General Terms and Conditions presently on file with the State Corporation Commission of Kansas and any modification subsequently approved.

7. All provisions of this rate schedule are subject to changes made by order of the regulatory authority having jurisdiction.

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THE STATE CORPORATION COMMISSION OF KANSAS

KANSAS GAS AND ELECTRIC COMPANY d.b.a. WESTAR ENERGY

(Name of Issuing Utility)

SOUTH RATE AREA

(Territory to which schedule is applicable)

SCHEDULE TS

Replacing Schedule TS Sheet 1

which was filed January 27, 2010

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

Sheet 1 of 3 Sheets

TRAFFIC SIGNAL SERVICE

AVAILABLE

Electric service is available under this rate schedule at points on the Company's existing distribution facilities within or immediately adjacent to municipalities in which the Company provides retail electric service.

APPLICABLE

To any municipality using electric service supplied at one point of delivery for operation of traffic signals for which no other schedule is applicable. This rate schedule is not applicable for street lighting or to any service location operated by an Agency, Board, Commission or other similar authority of a city, not fully under the supervision and control of the municipal governing body. This rate schedule is not applicable to backup, breakdown, standby, supplemental, short term, resale or shared electric service.

CHARACTER OF SERVICE

Alternating current, 60 hertz, at the voltage and phase of the Company's established secondary distribution system most available to the service location.

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THE STATE CORPORATION COMMISSION OF KANSAS

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(Name of Issuing Utility)

SOUTH RATE AREA

(Territory to which schedule is applicable)

SCHEDULE TS

Replacing Schedule TS Sheet 2

which was filed January 27, 2010

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

Sheet 2 of 3 Sheets

TRAFFIC SIGNAL SERVICE

NET MONTHLY BILL

Rate specified in contracts executed prior to February 3, 2009. Customers with no existing contract shall pay the Energy Charge below.

ENERGY CHARGE

For City Owned and Maintained Traffic Signals:

7.0567¢ per kWh for all kWh.

For City Owned Traffic Signals Maintained by Company:

7.0567¢ per kWh for all kWh, plus the cost of maintenance.

Plus all applicable adjustments and surcharges.

Customers who are served under existing contracts for service to Traffic Signal Service are not subject to energy charges above.

MINIMUM MONTHLY BILL

The greater of;

A. $10.00, or

B. The minimum dollar amount specified in the contract or Electric Service Agreement.

Plus all applicable adjustments and surcharges.

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THE STATE CORPORATION COMMISSION OF KANSAS

KANSAS GAS AND ELECTRIC COMPANY d.b.a. WESTAR ENERGY

(Name of Issuing Utility)

SOUTH RATE AREA

(Territory to which schedule is applicable)

SCHEDULE TS

Replacing Schedule TS Sheet 3

which was filed January 27, 2010

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

TRAFFIC SIGNAL SERVICE

ADJUSTMENTS AND SURCHARGES

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

1. Retail Energy Cost Adjustment
2. Property Tax Surcharge
3. Transmission Delivery Charge
4. Environmental Cost Recovery Rider
5. Renewable Energy Program Rider
6. Tax Adjustment

Plus all applicable adjustments and surcharges.

DEFINITIONS AND CONDITIONS

1. Service shall normally be measured at delivery voltage. Company reserves the right to measure service at other than delivery voltage and adjust such measurements accordingly.

2. The initial term of service under this rate schedule shall be one year. Company reserves the right to require the customer to execute an Electric Service Agreement with an additional charge, or special minimum and/or a longer initial term when additional facilities are required to serve such customer.

3. Service under this rate schedule is subject to Company's General Terms and Conditions presently on file with the State Corporation Commission of Kansas and any modifications subsequently approved.

4. All provisions of this rate schedule are subject to changes made by order of the regulatory authority having jurisdiction.

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Michael Lennen, Vice President

Addendum to Contract

Pursuant to Article 5, paragraph 5.1 A and 5.1 B of the Energy Supply Agreement between Kansas Gas and Electric Company and [redacted], the following rates will apply to service effective with approval by the Kansas Corporation Commission.

ARTICLE 5 - RATES

5.1 Beginning on the Effective Date of this Agreement, Customer shall pay monthly Company for all Energy provided hereunder. Pricing of such purchased Energy shall be established pursuant to the then applicable rates (cents per kWh) specified in the following monthly rate schedule:

A. From October 1 through May 31:

- i. First Block - 3,000,000 kWh per month
  $[redacted]/kWh
- ii. Second Block - 10,000,000 kWh per month
  $[redacted]/kWh
- iii. Third Block - all additional kWh per month
  $[redacted]/kWh

B. From June 1 through September 30:

- i. First Block - 3,000,000 kWh per month
  $[redacted]/kWh
- ii. Second Block - all additional kWh per month
  $[redacted]/kWh

C. Rate blocks shall be adjusted to reflect future load changes as follows:

- i. First block increases to 5,000,000 kWh per month in Year 2
- ii. First block increases to 6,500,000 kWh per month in Year 3

GENERAL TERMS AND CONDITIONS

1.26 "Demand Charge" means a rate component of a customer's monthly bill for Electric Service, applicable to metered or otherwise established Kilowatt demands, which recovers a portion of Company's annual fixed investment and operating costs associated with buildings, as well as a portion of Company's investment and operating costs incurred in providing electric capacity capable of supplying customer's maximum demand at any time, e.g., local transformers, distribution lines and substations, and generation and transmission facilities.

1.27 "Energy Charge" means a rate component of a customer's monthly bill for Electric Service, applicable to metered or otherwise established electric energy consumption in Kilowatt-hours, which recovers the variable operating costs incurred by Company in customer's Kilowatt-hours, e.g., ~~fuel,~~ fuel handling ~~and purchased power expenses~~ and variable production plant operating and maintenance expenses, as well as any additional non-variable costs not recovered in the Customer Charge and/or Demand Charge which may be applicable.

1.28 "Confidentiality" Company's treatment of customer-specific information: This information, which shall include all billing statement information, usage data and agent information, shall not be released to any other party without the customer's consent, except that neither notice nor customer consent shall be required when customer-specific information is released in response to a request of the Commission or its staff. This section shall not prevent Company from providing information regarding customer status when requested by law enforcement or emergency personnel acting in an official capacity or when customer-specific information is released by court order, subpoena, or other order or requirement issued by a duly constituted authority, or when release of such information is necessary to provide service. Company shall not be required to notify the customer or obtain the customer's consent in these instances.

1.29 "Resale of Service" The resale of Electric Service is prohibited by customers to third parties or tenants of customer without the written consent of Company. The customer may pass on to the occupant(s) of rental facilities an amount equal to the billing received to such tenant(s).

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THE STATE CORPORATION COMMISSION OF KANSAS

WESTAR ENERGY, INC.

(Name of Issuing Utility)

ENTIRE SERVICE AREA

(Territory to which schedule is applicable)

SCHEDULE GT&C

Replacing Schedule GT&C Sheet 3

which was filed November 3, 2006

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

GENERAL TERMS AND CONDITIONS

2.03.02 Application for Electric Service:

a) Completion of Company's standard application or written contract forms shall constitute an application for Electric Service. Company may accept an oral application for Electric Service.

i) Any Residential customer making application for Electric Service shall be required to provide documentation evidencing:

1) ~~N~~name on account or person(s) responsible for payment of electric bill,

2) ~~I~~identification number which shall be the person(s) social security number, and

3) ~~M~~may be required to provide proof of identification as further described in Section 2.02, Identification Requirement

ii) Any Commercial customer or Industrial customer, registered with the Secretary of State of Kansas or another state, making application for Electric Service shall be required to provide documentation evidencing:

1) ~~W~~what state the business is registered;~~,~~

2) the type of business;~~,~~

3) the complete legal name of the entity;

4) the state of incorporation's identification number for the entity;

5) a certificate of good standing from the entity's state of incorporation, and

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GENERAL TERMS AND CONDITIONS

6) ~~T~~the business name to be on the account.

iii) Any Commercial customer or Industrial customer, not registered with the Secretary of State of Kansas or another state, making application for Electric Service shall be required to provide documentation evidencing:

1) the type of business,

2) the name of the business,

3) a tax identification number, and

4) the name of the person(s) responsible for payment of the electric bill.

iv) If a Commercial customer or Industrial customer is unable to provide this information, then customer's account will be set up in the name of the person authorized by the entity to set up the account.

b) If, upon customer's application, customer has an outstanding undisputed unpaid Electric Service account with Company, then Company shall not be required to commence Electric Service with customer until such indebtedness is satisfied or a payment agreement covering the indebtedness is executed. Indebtedness shall include any and all undisputed and unpaid accounts that have accrued within the last:

i) 5 years for Electric Service provided under a written agreement; or
ii) 3 years for Electric Service provided under an oral agreement, and
iii) for the same class of Electric Service previously supplied at the same or former premises located in any area served by Company.

GENERAL TERMS AND CONDITIONS

C. When customer gives oral notification either in person or by telephone, a confirmation number and an employee's name shall be given to customer as proof of the oral notice. Written notices shall be ~~delivered or~~ mailed to Company's customer contact center at:

Westar Energy, Inc.
Attention Customer Contact Center
P.O. Box 208
Wichita, Kansas 67201

or e-mailed to customerinquiry@westarenergy.com. ~~local office.~~

2.06.01 Notice and Due Diligence: Company shall exercise reasonable diligence in responding to notices from customer, but shall not be responsible for error, delay or expense resulting there from, unless it shall be shown affirmatively that the error, delay or expense has been caused by willful or wanton conduct on part of Company.

2.06.02 Notice and Billing Errors: Billing errors resulting from Company's failure to respond to customer's notice shall be corrected by Company. A corrected bill shall be issued showing credits from the incorrect bill, adjusted amount due, or the credit to be refunded. Corrected bills shall be issued for the period beginning with the date of the error. When the date of the error cannot be determined, corrected bills shall be issued for a period of 12 months. Corrected bills shall not be issued for amounts less than that specified in Section 12.04, Bill Error Amount.

2.06.03 Notice and Change of Occupancy:

a) Notice of customer's intent to terminate service must be given to the appropriate Company representative. Such notice must be provided to Company no less than three (3) business days prior to the date of move out.

b) The customer terminating service will be held responsible for all Electric Service supplied to such premise until the later of:

i) actual departure,~~;~~ or

ii) receipt of the outgoing customer's notice by Company.

GENERAL TERMS AND CONDITIONS

c) A customer may start Electric Service at an address, even if Company has not received a notice from the previous customer by:

i) stating the date when Electric Service was first used by customer at the address,~~;~~ and

ii) agreeing to pay for Electric service from that date.

d) The date customer begins using Electric Service at the address shall be considered the notice date of the previous customer.

e) Customers who have been paying for Electric Service in the name of previous customers may have Electric Service switched to their name with the meter reading prior to the request for change. Company will use reasonable diligence, based on the information provided, to determine the date service was transferred from a previous customer to the customer requesting service. The connect and disconnect order will be dated based on the information provided. The previous customer is not responsible for Electric Service at the address after the date of the final bill.

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GENERAL TERMS AND CONDITIONS

1. customer's failure to conform to these General Terms and Conditions,

2. customer's failure to pay in full any delinquent amount due Company under customer's Service Agreement for utility related services, and

3. customer's obligation to pay in full any delinquent amount due Company under customer's Service Agreement for utility related services shall be separate from other obligations and claims between Company and customer.

B. Company shall not threaten or refuse service to, or threaten or disconnect Electric Service of, a customer for an outstanding debt on an account unless the individual either signed the service agreement on the account or agreed orally at time service was established to be responsible for the account. The only exception to this rule is when an individual and customer, who signed the Service Agreement or orally agreed to be responsible for the account at the time Electric Service was established, lived together when the debt was incurred and continue to live together.

C. Company shall not threaten or refuse Electric Service to or threaten or disconnect Electric Service of customer for an outstanding debt more than five years old under a signed Service Agreement or three years under an oral agreement.

4.03 Methods of Payment

A. Payment By Mail:

1. Customers paying by mail shall place a check or money order in a clearly addressed envelope and shall post such payment to cause it to arrive at Company's remittance processing center on or before the delinquency date.

GENERAL TERMS AND CONDITIONS

4. Company or its agent may convert personal checks into Electronic transactions. If Company or its agent elects to convert personal checks into an electronic transaction and said electronic transaction is returned by the bank for non-payment due to insufficient funds returns, then Company may assess a charge of $30.00 pursuant to Section 12.08 Insufficient Funds Service Charge.

5. Company may require customer to make payment of bills by cash or by mailing certified checks or money orders.

C. Electronic Payment or Draft: Customer may request Company or an Authorized Pay Agent to issue a draft or electronic transaction on the customer's account in a U.S. financial institution for payment of customer's bill for utility services.

1. The decision to accept an Electronic Payment shall be solely that of Company.

2. Company may administer Phone Check requests through a live telephone representative or through automated processes such as an interactive voice response (IVR) system. Requests for Web Payment may be made through Company's Internet web site.

3. Company shall credit an Electronic Payment through authorized payment processes to the customer's account as if payment had been received at Company's remittance center on the same business day as the customer's payment.

4. Customer shall ensure that sufficient funds are available to pay the amount of the requested Electronic Payment or Draft.

GENERAL TERMS AND CONDITIONS

a. An Electronic Payment returned to Company for insufficient funds may incur a charge pursuant to Section 12.08 Insufficient Funds Service Charge.

b. A Draft Payment returned to Company for insufficient funds may incur a charge pursuant to Section 12.07 Insufficient Funds Charge.

~~b.~~

c. An Electronic Payment or Draft returned to Company for insufficient funds may cause customer's account to be deemed delinquent as if the payment had never been tendered.

d. Company may refuse to issue an Electronic Payment or Draft for a customer who has tendered to Company one or more insufficient funds payments.

D. Credit Card Payment: Customer may request Company or an authorized agent to accept payment by customer's credit card for payment of customer's bill for utility services. Customer will pay to authorized agent a fee not to exceed the amount specified in Section 12.15 Credit, Debit Card Fee for each transaction less than $600.

1. The decision to accept a credit card payment shall be solely that of Company or its authorized agent.

2. Company may administer credit card payment requests through a live telephone representative or through automated processes such as an interactive voice response (IVR) system or through Company's Internet web site or an authorized agents web site.

3. Company shall credit a credit card payment through authorized payment processes to the customer's account as if payment had been received at Company's remittance center on the same business day as the customer's payment.

4. A credit card payment reversed for any reason may cause customer's account to be deemed delinquent as if the payment had never been tendered.

GENERAL TERMS AND CONDITIONS

c) Except in cases where customer is serviced under an approved Rate Schedule providing otherwise, Company will not render a bill based on estimated usage for more than three (3) consecutive billing periods or six (6) billing periods per year. If the meter is inaccessible and customer is unavailable or fails to furnish a meter reading as requested, then Company may render an estimated bill as necessary. Such customer's meters will be read at least once a year by Company and an adjustment, if necessary, shall be made as provided herein. Company may charge customer a meter reading charge as provided in Section 12.02, Meter Reading Charge, if a special reading is required.

d) When Company renders estimated bills, it will maintain accurate records of the reasons therefore and efforts made to secure actual readings for a period of at least 36 months. All such bills shall state that they have been based on estimated usage and Company shall make any appropriate adjustments upon subsequent reading of the meter by Company.

4.04.04 Estimated Bill Procedure:

a) Meter readers shall not make estimates of customer's usage. However, meter readers may provide specific knowledge of customer's unique circumstances to Company's Billing Department for calculation of an estimated bill.

b) Company shall use one of the following methods to estimate a customer's electric usage for billing purposes:~~.~~

i) Calculation of peer group average as follows:~~Company shall use the following formula for calculation of estimated kWh usage for billing purposes:~~

~~i) Peer groups compiled of meters with like customer group. Estimate calculation:~~

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A/B x C = Estimate usage for a meter

GENERAL TERMS AND CONDITIONS

Where:

A = peer's usage this month
B = peer's usage for same month last year
C = Usage for same month last year for meter to be estimated

~~ii)~~ If usage from last year is unavailable, "B" shall be used as the estimate.

~~iii)~~ The peer group, cycle, revenue month, and town, usage total days used, and the total number of meters which make up the days and usage.

ii. Historical electric usage of customer's meter being estimated adjusted for weather if necessary and length of the billing period.

4.04.05 Meter Reading Charge:

a) If a customer who has agreed to read customer's own meter fails to furnish a reading to Company for two consecutive billing periods, Company shall read customer's meter and assess customer a Meter Reading Charge as filed in Section 12.02, Meter Reading Charge.

b) In cases where a meter has been read, Company, shall at customer's request, reread customer's meter. However, should the reread verify the accuracy of the regular read, Company shall assess customer a Meter Reading Charge as

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electronic payment ~~at~~ for the initial payment or an installment payment under a Cold Weather Rule payment plan and does not cure the insufficient payment within the 10-day notice period after a disconnection notice is sent regardless of temperature.

GENERAL TERMS AND CONDITIONS

4.08 Extended Payment Plan:

A. A payment plan similar to the Cold Weather Rule payment plan is available to Residential customers with arrears during non-Cold Weather Rule periods. Customer will have up to 12 months to pay off an arrearage with the initial payment being one-twelfth of the sum of the arrearage plus the bill for consumption during the most recent billing period for which Electric Service was provided. Customer must pay off any arrearage from a previous Cold Weather Rule plan or Extended Payment Plan before entering into this plan. Company must inform customers of this option.

B. Extended Payment Plan monthly billings are due and payable as provided in Section 4.01, Payment of Bills. A 2 percent Delayed Payment Charge based upon such billing will be added if an Extended Payment Plan monthly billing becomes delinquent. Company may terminate an Extended Payment Plan if customer fails to pay any Extended Payment Plan monthly billing on or before its due date.

C. Extended Payment Plan billing will contain the information specified in subsection 4.05.01, Information on Bill.

4.09 Third Party Notification: Upon mutual agreement between Company, customer and any interested third party, Company will notify such third party when customer's bill becomes

GENERAL TERMS AND CONDITIONS

(8) when customer fails to provide credit information, a Security Deposit or guarantee as may be required by Section 3.01, Credit Requirements, or Section 3.02, Security Deposit, or has a previous undisputed and unpaid separate account for Electric Service with Company;

(9) when customer refuses to grant Company's personnel access, during normal working hours, to Company facilities installed upon customer's premises for the purpose of inspection, meter reading, maintenance or replacement;

(10) when customer tenders an insufficient funds check or electronic payment under a cold weather rule payment plan and does not cure the insufficient payment during the 10-day notice period after a disconnection notice is sent (See also Section 4.07.04); or

(11) when customer resells Electric Service without the written consent of Company;

B. The Cold Weather Rule modifies certain conditions that permit Company from discontinuing Electric Service to customer. These modifications are detailed in Section 4.07 Cold Weather Rule.

5.02 Conditions Insufficient to Cause Disconnection of Electric Service: Company shall not disconnect or refuse Electric Service for any of the following reasons:

A. Customer's failure to pay for special charges other than those specifically identified in Company's approved tariffs and terms and conditions;

GENERAL TERMS AND CONDITIONS

6.02.04 Multi-Metering Installations: Where building or premises are occupied by more than one customer, Company will set as many meters as there are separate applications for Electric Service. Customer's wiring shall be so arranged as to permit the installation of Company's meters adjacent to each other and shall not be interconnected. Customer's wiring shall be clearly and permanently marked to indicate the particular customer supplied by it.

6.02.05 Motor Installations: Starting equipment on customer's motors of 7.5 H.P. capacity or greater shall be subject to Company's prior approval. Customer's motors shall be protected against low voltage and single phasing of multi-phase motors in accordance with Company's Service Standards.

6.03 Standards and Approvals of Customer's Facilities:

6.03.01 Compliance with Safety Requirements: Electric Service entrances, switch boxes, service cabinets, switches, fuse blocks, meter receptacles, conduit, wiring, connections and equipment, fixtures and appliances and the installation thereof for the reception, control and use of electric power delivered to customer, shall be approved by Company and shall meet the requirements of the National Electric Code and comply with any applicable state and municipal codes. In accordance with the ruling of the National Board of Fire Underwriters, meter receptacles, service boxes, conduits, and wiring on customer's premises shall be permanently grounded for customer's protection.

GENERAL TERMS AND CONDITIONS

6.13 Inspection by Company: Company reserves the right to inspect customer's installation at any time and to refuse to supply or to continue Electric Service whenever Company determines, in its sole discretion, that customer's installation is not in good operating condition. Company does not assume any responsibility in connection with such installation or the inspection thereof.

6.14 Theft or Diversion of Electric Service: Company reserves the right to discontinue Electric Service to a customer under Sections 5.01, 5.02 and 5.03 and remove its facilities from customer's premises: (1) where evidence is found of tampering or interfering with the proper functioning of a meter installation; or (2) for any theft or fraudulent use of Electric Service. Customer shall be subject to prosecution under applicable laws and Company shall be entitled to collect from customer, at the appropriate rate, for all electric power and energy not recorded on the meter by reason of such tampering, interfering, theft, or diversion of Electric Service. Such amount may be estimated by Company from the best available data, and collected together with all expenses incurred by Company on account of such unauthorized act(s). Company may, in addition, require customer to provide at customer's cost a meter installation as specified by Company.

6.15 Facility Interconnection Standard:

A.

~~6.15 The following applies to the interconnection of non-utility generation to Company's distribution or transmission facilities:~~

~~A.~~ ~~I~~Interconnection to Company's lines is governed by K.S.A. 66-1,184, et seq., K.S.A. 66-1263 et seq., the Public Utility Regulatory Policy Act of 1978 (PURPA) and the regulations implementing PURPA (18 C.F.R. Part 292), Federal Energy Regulatory Commission Order No. 2003, Southwest Power Pool's Open Access Transmission Tariff and Company's Facility Connection Standard;

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GENERAL TERMS AND CONDITIONS

B. ~~t~~The interconnection of non-utility generation to Company's distribution or transmission facilities may increase the risks and potential hazards inherent in operating Company's facilities. Therefore, connections of non-utility generators shall be made in accordance with all provisions set forth in the above statutes, regulations, orders and standards and the standards established by the National Electrical Safety Code (NESC), National Electric Code (NEC), North American Electric Reliability Council (NERC), American National Standards Institute (ANSI), Institute of Electrical and Electronics Engineers (IEEE), and other regulatory or governing body having jurisdiction.

C. Any customer served by Company may interconnect its own electric generation with Company's system provided such customer complies with the following procedures and special conditions:

(1) ~~c~~Customer complies with all permits, license agreements, fees, rules, regulations, ordinances, inspections or other requirements that may be imposed by state, county, city, municipal or other governmental agencies;

(2) ~~c~~Customer provides a minimum ~~of one hundred and twenty (120) days~~ advance written notice provided in the appropriate application form to Company of any proposed installation to be connected to Company's facilities. Failure to give such notice shall render customer liable for damages to Company's property, other customers' property and/or injury to persons and all other damages as a result of unauthorized installations. Customer's written notice shall be addressed to the address contained within the form.~~:~~

~~Westar Energy, Inc.~~
~~Senior Director, Engineering Systems~~
~~818 South Kansas Ave.~~
~~P.O. Box 889~~
~~Topeka, KS 66601~~

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THE STATE CORPORATION COMMISSION OF KANSAS

WESTAR ENERGY, INC.

(Name of Issuing Utility)

ENTIRE SERVICE AREA

(Territory to which schedule is applicable)

SCHEDULE GT&C

Replacing Schedule GT&C Sheet 9

which was filed November 3, 2006

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

GENERAL TERMS AND CONDITIONS

~~The notice shall include the following information:~~

~~(a) location;~~

~~(b) connected kVA;~~

~~(c) average and peak watt demand;~~

~~(d) reactive power requirements;~~

~~(e) connected generation and type;~~

~~(f) number and type of large motors;~~

~~(g) fault current limits;~~

~~(h) power quality requirements,~~

~~(i) reliability requirements; and~~

~~(j) other relevant information.~~

~~(3) Upon receipt of notice by customer, Company shall send customer the preliminary general equipment requirements such as breaker(s), switches, supervisory control and data acquisition (SCADA), and the existing Company facility protection scheme, required for customer to proceed with interconnection design and/or inform customer that the proposed interconnection request was forwarded to the Southwest Power Pool. In addition, Company shall notify customer of costs to evaluate the proposed facility interconnection.~~

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THE STATE CORPORATION COMMISSION OF KANSAS

WESTAR ENERGY, INC.

(Name of Issuing Utility)

ENTIRE SERVICE AREA

(Territory to which schedule is applicable)

SCHEDULE GT&C

Replacing Schedule GT&C Sheet 10

which was filed November 3, 2006

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

~~GENERAL TERMS AND CONDITIONS~~

~~(4) Customer shall execute the appropriate contract for interconnected service with Company prior to installation of equipment. Energy supplied to Company, as well as energy used by customer, shall be compensated in accordance with the tariffs, rules and regulations on file with the Commission.~~

~~D. Customer shall reimburse Company for all expenses incurred by Company to evaluate customer's facility interconnection and expenses necessary to make extensions or improvements of its lines or additions to its disconnecting devices, transformers, breakers, relays, controls, data systems, or to make any other equipment modifications relating to its circuits, substations, or apparatus necessary to connect customer's generation facility. Such costs are due and payable to Company prior to commencing construction and are non-refundable in whole or in part at anytime.~~

~~E. Company shall own, install, and maintain all metering equipment required to measure energy exchanged between customer and Company across the facility interconnection. Energy shall normally be measured at delivery voltage. Company reserves the right to locate its metering at a place other than the point of interconnection and adjust for losses as appropriate.~~

Issued
Month Day Year

Effective
Month Day Year

By
Michael Lennen, Vice President

GENERAL TERMS AND CONDITIONS

7.06 Facilities Furnished by Company: Company may designate the point on the exterior of the premises to which its Electric Service lines shall be brought for attachment to a customer's Electric Service entrance wires. Customer may choose a different point on the exterior of the premises for attachment of Electric Service, but shall be required to pay any additional cost. Company shall furnish meter receptacles without charge and said meter receptacle(s) shall be installed by customer. Customer shall be responsible for the maintenance, replacement or repair of the meter receptacle after it is installed. Company shall furnish and set meter without charge to customer. All meters, service lines, and other equipment installed by Company shall remain Company's property.

7.06.01 Overhead Electric Service Lines: Company shall install 135 feet of overhead Electric Service line as a standard service line from distribution feeder lines to the exterior wall of a customer's premises. This standard service line shall be free of charge, and is in addition to extensions of electric distribution feeder lines as described in Section 8, Line Extension Policy. Customer shall pay all costs incurred by Company for installation of service lines longer than the standard service line.

7.06.02 Underground Electric Service Lines:

a) Company shall install 135 feet of underground Electric Service line as a standard service line from distribution feeder lines to the exterior wall of a customer's premises. This standard service line shall be limited to the cost of a standard overhead service line, and is in addition to extensions of electric distribution feeder lines as described in Section 8, Line Extension Policy. Customer shall pay all costs incurred by Company for installation of service lines longer than the standard service line.

b) Customer may request an underground Electric Service line to replace:

i) an overhead Electric Service line which is currently in use, inadequate for Electric Service, or not in use; or

GENERAL TERMS AND CONDITIONS

ii) an underground Electric Service line which has failed or is inadequate.

c) Company shall replace the facilities after customer has:

i) forwarded to Company a properly completed application form.~~;~~

ii) provided an adequate Electric Service entrance,~~;~~ and

iii) properly installed three-inch conduit, including any digging, trenching, and backfilling in accordance with Company service standards, and all federal, state, county, and city code requirements.

d) Customer may request an underground Electric Service line to replace an existing adequate overhead service line. Customer shall pay Company the total installation cost.

7.06.03 Emergency Electric Service Policy: Company may, in its reasonable discretion, install special equipment and/or facilities, such as nonstandard transformers or emergency primary service, manual (MTO) or automatic throw over (ATO) service, or isolated spot secondary network service, etc. when requested by customer. Emergency Electric Service shall be provided in accordance with Company's Electric Service Standards.

7.07 Maintenance, Replacement, and Emergency Repairs of Company's Facilities: Company shall maintain, repair, or replace, when necessary, all Electric Service facilities installed by Company as described in Section 7.06, Facilities Furnished by Company, which serve customers. Company reserves the right, without incurring any liability, to suspend Electric

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THE STATE CORPORATION COMMISSION OF KANSAS

WESTAR ENERGY, INC.

(Name of Issuing Utility)

ENTIRE SERVICE AREA

(Territory to which schedule is applicable)

SCHEDULE GT&C

Replacing Schedule GT&C Sheet 6

which was filed November 3, 2006

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

Service for reasonable periods of time when necessary to maintain, repair, or replace facilities, or in case of any emergency.

GENERAL TERMS AND CONDITIONS

7.08 Electric Service Use Limitation: Electric Service supplied by Company shall be subject to all limitations contained in Commission-approved Rate Schedules and these General Terms and Conditions. When multi-phase Electric Service is supplied by Company, customer's load shall be maintained in reasonable electrical balance between phases at the Point of Delivery.

7.09 Relocation or Use of Company's Facilities: Customer shall consult Company before beginning any construction that may affect Company's facilities. Customer shall not enclose Company's facilities, use any poles, wires, structures, or other Company facilities for fastening objects to use as support, or any other purpose. Customer shall not locate anything in close proximity to Company's facilities that shall cause interference with the supply of Electric Service, or cause a dangerous condition to exist. Company shall require customer to reimburse Company for any costs due to a change in the location of meters, service lines, or other Company facilities made at the request of customer. Company's facilities shall be removed or relocated only by employees, agents, or authorized representatives of Company.

7.10 Notice of Complaint Procedure: Once each year Company shall mail to each customer a notice apprising them of the Commission's complaint procedure including its role in settling complaints which have reached an impasse. The notice shall include the Commission's Consumer Protection Office's telephone number and procedures on how to file a complaint.~~ as well as a comment/complaint form concerning Company's performance.~~ Copies of the notices shall be sent to the Commission.

7.11 Information regarding Electric Service: Customer may request a report from Company each year about the Electric Service reliability to customer at Company's expense. Additional requests by customer within one year will be provided by Company at customer's expense.

Issued ______________________
Month Day Year

Effective ______________________
Month Day Year

By______________________

Michael Lennen, Vice President

GENERAL TERMS AND CONDITIONS

8.01.01 Contribution by Customer: If a contribution from residential customer is required for a line extension exceeding the cost of a standard one-quarter (1/4) mile line extension, Company will require that such contribution be paid before construction is started. Company may, at its option, allow customer to pay such contribution in equal monthly installments over a period specified by Company, however such period shall not exceed 60 months. However, customer shall make a down payment of 15% of the total customer contribution or $200 (whichever is greater) prior to construction of the new line. If customer or Company terminates Electric Service, the remaining unpaid contribution shall become immediately due and payable. Company may discontinue Electric Service if customer fails to pay the monthly installments. Company may estimate the amount of the contribution required and adjust the contribution for actual costs incurred for the line extension. If within five (5) years from the date of line extension installation additional permanent customers are connected to the extension, Company shall refund without interest to the original customer or customers an amount equal to the average estimated cost of a standard one-quarter (1/4) mile extension for each added customer, less the cost of the ~~intervening~~ customer's extension. Company shall refund permanent customers whose premises are adjacent to and serviced directly from the original line extension an amount not to exceed their original contribution.

8.01.02 Determination of Standard One-quarter (1/4) Mile Extension: Company shall calculate the cost to construct a standard one-quarter (1/4) mile extension from the nearest existing electric distribution line having sufficient capacity to provide adequate Electric Service to customer along easements, streets, roads, highways, and alleys. The standard one-quarter (1/4) mile extension shall be based on standard overhead construction practices over clear ground free from obstructions and trees. A standard one-quarter (1/4) mile extension consists of single-phase overhead construction with an adequate number of poles and circuit to extend 1,320 feet. The standard extension includes a transformer and is based on standard construction drawings in Company's Line Construction Standard.

GENERAL TERMS AND CONDITIONS

1. DEFINITIONS

These General Terms and Conditions apply to all Service Agreements between Company and customer and to all Rate Schedules and Riders thereto approved by the Commission. They are subject to additions and modifications from time to time, and upon filing with and approval by the Commission, become effective and binding as a matter of law without any further notice. No inconsistency is intended between these General Terms and Conditions and more specific provisions in the Service Agreements, Rate Schedules, or Riders. Any inconsistency shall be resolved in favor of the more specific provisions in the Service Agreements, Rate Schedules or Rider. Copies of these General Terms and Conditions may be reviewed or obtained by any customer of Company at Company's principal place of business or at the Commission.

1.01 "Company" means Westar Energy, Inc. or Kansas Gas and Electric Company both doing business as Westar Energy.

1.02 "Commission" means The State Corporation Commission of Kansas or any successor of such Commission having jurisdiction of the subject matter.

1.03 "Electric Service" means the availability of electric power and energy supplied by Company at a Point of Delivery within Company's Service Territory on or near the customer's premises, at approximately the standard voltage and frequency for a class of service made available by Company in that area, which source is adequate to meet customer's requirements, irrespective of whether or not the customer makes use of such Electric Service.

1.04 "Service Territory" means all areas included with that portion of the territory within the State of Kansas in which Company is duly certificated and authorized by the Commission to supply Electric Service.

GENERAL TERMS AND CONDITIONS

1.05 "Customer" means a person, partnership, association, public or private firm, corporation or governmental agency or other entity using Electric Service at a stated location under a Service Agreement.

1.05.01 Residential: Residential customers shall mean those customers having single or multiple dwelling units each having separate kitchen facilities, sleeping facilities, living facilities and permanent provisions for sanitation and are served through one meter. Residential Electric Service shall mean the use of Electric Service principally for domestic purposes in customer's household, home, detached garage on the same premise as customer's home, or place of dwelling for the maintenance or improvement of customer's quality of life. Residential customer uses shall also include domestic premises served through one meter that have been converted from one to no more than 5 single-family dwelling units each having separate kitchen facilities; and, also premises in which 4 or fewer sleeping rooms are rented or available for rent. Those premises exceeding such limitations shall not be considered residential. The primary use of Electric Service shall be limited to lighting, small motor usage, comfort space conditioning, water heating, food preparation and other household uses.

1.05.02 Commercial: Commercial customers shall be those whose use of Electric Service is of a non-manufacturing and non-residential character. Such customers shall include but not be limited to those engaged in the wholesale and retail trade, professional services and miscellaneous business services; hotel and other lodging places; clubs; commercial office buildings; warehouses; theaters and auditoriums; water pumping plants; laundries; greenhouses; public buildings; universities; colleges and schools; hospitals; institutions for the care or detention of persons; airfields; military and naval posts; houses of worship and all other similar establishments.

GENERAL TERMS AND CONDITIONS

1.05.03 Industrial: Industrial customers shall be those whose use of Electric Service changes raw or unfinished materials into other forms or products. Such customers shall include but not be limited to those engaged in the production of ordinance and accessories; food and kindred products; tobacco products; textile mill products; apparel and other finished products made from fabrics and similar materials; lumber and wood products; furniture and fixtures; paper and allied products; printing, publishing and allied products; chemicals and allied products; petroleum and coal products; rubber products; leather and leather products; stone, clay and glass products; primary metals; fabricated metal products; machinery; electrical machinery, equipment and supplies; transportation equipment; instruments; miscellaneous manufactured products; coal, gas, oil, electric power, and ice; establishments engaged in mining and quarrying; establishments engaged in the overhaul and repair of transportation and other equipment; and other similar establishments.

1.06 "Premise" means the land and buildings on property controlled by customer.

1.07 "Contiguous Premise" means a properties, sharing at least one common point or local boundary, upon which all buildings and/or electric consuming devices are owned or occupied by the same customer, and upon which all electric service is utilized to supply one or more connected electrical loads which Company considers to be components of a unified operation. Streets, alleys, and other rights-of-way intersecting the customer's properties are not considered property occupied or used by others.

1.08 "Point of Delivery" means the place where Company's wires are joined to customer's wires or apparatus unless some other Point of Delivery is specified in the Service Agreement.

1.09 "Delivery Voltage" means the voltage level provided by Company to the Point of Delivery designated by Company on customer's premises, regardless of Metering Voltage.

GENERAL TERMS AND CONDITIONS

1.10 "Voltage" means the potential in an electric system, measured in volts, normally ranging from 120 to 34,500 volts on Company's distribution system and 69,000 volts or higher on Company's transmission system.

1.11 "Metering Voltage" means the Voltage level at which the Electric Service provided by the extension of the distribution system to Company's designated Point of Delivery on customer's premises, is actually metered.

1.12 "Meter" means a device or devices used for measuring the Kilowatt-hours, Kilowatts and other characteristics of a customer's electric power and energy consumption, as required by the applicable provisions of a customer's rate.

1.13 "Meter Installation" means the Meter or Meters, together with auxiliary devices, if any, constituting the complete installation needed by Company to measure the class of Electric Service supplied to a customer at a single Point of Delivery.

1.14 "Customer's Installation" means all wiring, appliances and apparatus of every kind and nature on the customer's premises, on the customer's side of the Point of Delivery (except Company's meter installation), used or useful by a customer in connection with the receipt and utilization of Electric Service supplied by Company.

1.15 "Primary Service" means the Electric Service provided to a customer at a Delivery Voltage of 2,400 volts or higher, the point of delivery is from Company provided Network service.

1.16 "Secondary Service" means Electric Service provided to customer at a Delivery Voltage of 600 volts or less or network service (e.g., similar to the Wichita downtown core) regardless of voltage.

1.17 "Load" means the customer's electric power requirements in kilowatts, which must be supplied at various voltage levels on Company's distribution system at the time and in the magnitude required by customer's operating characteristics.

GENERAL TERMS AND CONDITIONS

1.18 "Kilowatt" means the basic unit of customer's electric power consumption (or demand) at any point in time and shall be abbreviated as kW.

1.19 "Kilowatt-hour" means the basic unit of customer's electric energy consumption, equivalent to an average of one Kilowatt of electric power utilized for a period of one hour and shall be abbreviated as kWh.

1.20 "Demand" means the average rate of consumption of electric power by a Customer, measured in Kilowatts, during a designated interval of time.

1.21 "Power Factor" means the ratio of a customer's real electric power requirements (kilowatts) to a customer's apparent electric power requirements (kilovolt amperes) or (volts * amperes) / 1000.

1.22 "Billing Month" means an interval of approximately thirty (30) days.

1.23 "Security Deposit" means an amount of money or other guarantee acceptable to Company, including but not limited to cash, surety bond, irrevocable letter of credit as determined in Company's sole discretion, required for credit or other security purposes.

1.24 "Net Revenue" means the amount received or to be received from customer for Electric Service provided by Company, exclusive of all sales or related taxes.

1.25 "Customer Charge" means a fixed dollar component of a customer's monthly bill for Electric Service which recovers a portion of the annual investment and operating costs incurred by Company in making service available to customer, e.g., service conductor and meter investment, meter reading, billing, customer accounting and customer service expenses.

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THE STATE CORPORATION COMMISSION OF KANSAS

WESTAR ENERGY, INC.
(Name of Issuing Utility)

ENTIRE SERVICE AREA
(Territory to which schedule is applicable)

SCHEDULE GT&C

Replacing Schedule GT&C Sheet 6

which was filed January 21, 2009

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

GENERAL TERMS AND CONDITIONS

1.26 "Demand Charge" means a rate component of a customer's monthly bill for Electric Service, applicable to metered or otherwise established Kilowatt demands, which recovers a portion of Company's annual fixed investment and operating costs associated with buildings, as well as a portion of Company's investment and operating costs incurred in providing electric capacity capable of supplying customer's maximum demand at any time, e.g., local transformers, distribution lines and substations, and generation and transmission facilities.

1.27 "Energy Charge" means a rate component of a customer's monthly bill for Electric Service, applicable to metered or otherwise established electric energy consumption in Kilowatt-hours, which recovers the variable operating costs incurred by Company in customer's Kilowatt-hours, e.g., fuel handling and variable production plant operating and maintenance expenses, as well as any additional non-variable costs not recovered in the Customer Charge and/or Demand Charge which may be applicable.

1.28 "Confidentiality" Company's treatment of customer-specific information: This information, which shall include all billing statement information, usage data and agent information, shall not be released to any other party without the customer's consent, except that neither notice nor customer consent shall be required when customer-specific information is released in response to a request of the Commission or its staff. This section shall not prevent Company from providing information regarding customer status when requested by law enforcement or emergency personnel acting in an official capacity or when customer-specific information is released by court order, subpoena, or other order or requirement issued by a duly constituted authority, or when release of such information is necessary to provide service. Company shall not be required to notify the customer or obtain the customer's consent in these instances.

1.29 "Resale of Service" The resale of Electric Service is prohibited by customers to third parties or tenants of customer without the written consent of Company. The customer may pass on to the occupant(s) of rental facilities an amount equal to the billing received to such tenant(s).

Issued ____________
Month Day Year

Effective ____________
Month Day Year

By Michael Lennen
Michael Lennen, Vice President

GENERAL TERMS AND CONDITIONS

2. ELECTRIC SERVICE AVAILABILITY, SERVICE AGREEMENTS, AND NOTICES

2.01 Electric Service Availability and Information: Electric Service is available at or near Company transmission and distribution lines within the territory served by Company (certificated area) and is supplied to customers under Commission-approved tariffs consisting of General Terms and Conditions, rate schedules, and riders. Company tariffs are available for review at Company's business offices and on the Company's web site. Company shall inform customers of the rate schedule options under which they may be served when they apply for Electric Service. Company shall furnish information about its Electric Service and other available services, as well as its electric system upon request or as required by Commission orders.

2.01.01 Credit Information: Company may request credit information from anyone applying for Electric Service. Security Deposits shall be required from anyone with an unsatisfactory or insufficient credit history as determined in Company's sole discretion. More details on Security Deposits are found in Section 3, Credit and Security Deposit Regulations.

2.01.02 Connection Charge: Company shall charge a fee for connecting Electric Service as shown in Section 12.01, Connection Charge. This fee is shown separately on the first bill and customer is required to pay this fee with the first bill.

2.02 Identification Requirement: Company may require photo identification of any Residential customer applying for Electric Service. A Residential customer providing a full Security Deposit shall have at least two months to present photo identification. A Residential customer providing less than a full Security Deposit is allowed a reduced period of time to present photo identification. The reduced time period shall be equal to the product of (1) the ratio of the amount paid as a Reduced Security Deposit to the full Security Deposit times (2) 60 days, provided, however, customers may present photo identification anytime before the deadline. Residential customers who pay bills on time may take an additional two months to present photo identification. Failure to present photo identification by the required deadline may result in Electric Service disconnection.

GENERAL TERMS AND CONDITIONS

2.03 Service Agreements: A service agreement is an application for Electric Service accepted by Company. Electric service may be applied for orally or by written request. A separate service agreement is required for each Point of Delivery provided for customer. Separate service agreements are also required for Electric Service provided under separate rate schedules, unless Company and customer agree to a different arrangement at the time of application for Electric Service.

2.03.01 Written Service Agreement: A written service agreement is a form that has been signed by customer and accepted by Company and contains the full terms for the supply and taking of Electric Service. Written service agreements are required for customers:

a) with loads greater than 1,000 kW; or

b) taking Electric Service from Company's transmission system; or

c) requiring special facilities; or

d) requesting Electric Service to loads which may require a minimum monthly payment in excess of rate schedule minimums; or

e) as required by tariff.

GENERAL TERMS AND CONDITIONS

2.03.02 Application for Electric Service:

a) Completion of Company's standard application or written contract forms shall constitute an application for Electric Service. Company may accept an oral application for Electric Service.

i) Any Residential customer making application for Electric Service shall be required to provide documentation evidencing:

1) name on account or person(s) responsible for payment of electric bill,

2) identification number which shall be the person(s) social security number, and

3) may be required to provide proof of identification as further described in Section 2.02, Identification Requirement

ii) Any Commercial customer or Industrial customer, registered with the Secretary of State of Kansas or another state, making application for Electric Service shall be required to provide documentation evidencing:

1) what state the business is registered;

2) the type of business;

3) the complete legal name of the entity;

4) the state of incorporation's identification number for the entity;

5) a certificate of good standing from the entity's state of incorporation, and

GENERAL TERMS AND CONDITIONS

6) the business name to be on the account.

iii) Any Commercial customer or Industrial customer, not registered with the Secretary of State of Kansas or another state, making application for Electric Service shall be required to provide documentation evidencing:

1) the type of business,

2) the name of the business,

3) a tax identification number, and

4) the name of the person(s) responsible for payment of the electric bill.

iv) If a Commercial customer or Industrial customer is unable to provide this information, then customer's account will be set up in the name of the person authorized by the entity to set up the account.

b) If, upon customer's application, customer has an outstanding undisputed unpaid Electric Service account with Company, then Company shall not be required to commence Electric Service with customer until such indebtedness is satisfied or a payment agreement covering the indebtedness is executed. Indebtedness shall include any and all undisputed and unpaid accounts that have accrued within the last:

i) 5 years for Electric Service provided under a written agreement; or
ii) 3 years for Electric Service provided under an oral agreement, and
iii) for the same class of Electric Service previously supplied at the same or former premises located in any area served by Company.

GENERAL TERMS AND CONDITIONS

c) Company shall not refuse Electric Service to customer for an outstanding debt on an account unless customer either signed the service agreement on the account or agreed orally at the time Electric Service was established to be responsible for the account. However, Company may refuse Electric Service when the current customer and the former customer, who signed the Electric Service agreement or agreed orally at the time Electric Service was established to be responsible for the account, or lived together when the debt was incurred and continue to live together. Electric Service may be withheld until such indebtedness is satisfied or a payment agreement covering the indebtedness is executed.

d) If at the time of application for Electric Service, Company refuses Electric Service to customer in accordance with this subsection, it shall clearly state the reason for its refusal.

e) A separate application or service agreement shall be made for each class of Electric Service at each separate location. Upon acceptance of an application for Electric Service, Company shall supply customer with Electric Service in accordance with the rates and General Terms and Conditions filed with and approved by the Commission. The taking of Electric Service by customer will constitute acceptance and agreement to be bound by all such provisions of Company's standard application and these General Terms and Conditions. Company's waiver with respect to any customer's default in complying with the provisions of an application for Electric Service shall not be deemed to be a waiver with respect to any other subsequent default by such customer.

2.03.03 Other Agreements: Other agreements may be required in certain situations. These agreements shall be in writing and be part of customer's service agreement. Other agreements most frequently required are:

GENERAL TERMS AND CONDITIONS

a) Contributions in Aid of Construction Agreements: Customers are required to sign a separate agreement if Company determines the revenue from customer's Electric Service is not enough to justify the investment needed to serve customer. These agreements require customer to make a payment to Company according to Section 7.06, Facilities Furnished by Company and Section 8, Line Extension.

b) Satisfactory Guarantee of Revenue: A satisfactory guarantee of revenue agreement may be in the form of an adjustment to the minimum bill or other similar provisions of the applicable tariff.

2.03.04 Service Agreement Breach or Default: Company may disconnect Electric Service upon customer's default of a provision in the service agreement. Company's right to disconnect is detailed more fully in Section 2.05, Company's Right to Refuse or Disconnect Electric Service, and Section 5, Discontinuation of Electric Service. Company may also seek legal action if customer fails to comply with the provisions of a service agreement. However, if Company does not seek legal action for a default or breach, it is not prevented from seeking legal action for any continuing or future default or breach.

2.03.05 Service Agreement Assignment and Succession: Service agreements shall not be assigned or transferred by customer without Company's prior consent. Company may seek to bind customer's successors or heirs to the provisions of customer's service agreement or Other Agreements, as set forth in subsection 2.03.03, through Commission or legal action.

2.04 Choice of Rate Schedules and/or Riders: Each customer is responsible for choosing the most economical rate schedule and/or rider for which the requested Electric Service is eligible. Company, shall upon request, provide advice on the rate schedule and/or rider best adapted to existing or anticipated service requirements, as provided by customer. Company does not assume responsibility for customer's selection of rate schedules. A customer shall not resell or allow others to use Electric Service in a manner not authorized by Company's tariffs.

GENERAL TERMS AND CONDITIONS

2.04.01 Rate Schedule and/or Rider Substitution:

a) Where two or more rate schedules and/or riders apply to customer's Electric Service, customer may choose to be billed under any one of the rate schedules and/or riders. Customer may substitute any other applicable rate schedule by notifying Company. The new rate shall take effect after the date of the next meter reading after notice to Company. Only one change may be made in any 12-month period unless, in Company's reasonable discretion, there is a substantial change in customer's use of Electric Service during such period. In that event, Company may allow customer to change rate schedule and/or rider.

b) Company may change customer's rate schedule and/or rider if Company discovers customer's Electric Service is no longer eligible for the rate schedule and/or rider under which customer is taking Electric Service. Company may reissue bills under the correct rate schedule for Electric Service taken under the incorrect rate schedule. Reissued bills shall cover only that portion of the previous 12-month period during which customer received Electric Service under the incorrect rate schedule and/or rider.

2.05 Company's Right to Refuse or Disconnect Electric Service:

A. If customer has requested Electric Service and customer is responsible for an undisputed bill for the same class of Electric Service which remains unpaid, then Company shall not be required to provide Electric Service to customer.

B. Electric Service may be refused if the bill in question occurred:

If customer has outstanding, with Company or any other utility an undisputed and unpaid service account which accrued within (a) 5 years for Electric Service provided under a written agreement; or (b) 3 years for Electric Service provided under an oral agreement, and (c) for the same class of Electric Service previously supplied at the same or former premises located in any area served by Company.

GENERAL TERMS AND CONDITIONS

C. Certain exceptions are provided in the Cold Weather Rule.

D. Company is not required to provide Electric Service to, and may disconnect Electric Service of, anyone who resided with customer when customer became responsible for an undisputed bill which remains unpaid, if that individual continues to reside with customer. Electric Service may be withheld until the bill is paid, or a payment agreement covering the bill has been established or has been mutually agreed upon. Company shall state the reason for refusing or disconnecting Electric Service per this subsection.

E. In addition to the reasons listed in Section 5, **Company may disconnect Electric Service upon customer's default on or breach of a Service Agreement provided Company follows the Disconnection procedures as set for in Section 5. Electric Service may remain disconnected until such default or breach has been corrected.**

2.06 Notices:

A. Company shall give written notice to customer and customer's agent. Notice shall be delivered or mailed to customer's address as shown in customer's service agreement or other Company records.

B. When customer is required to provide notice to Company, customer shall give it in writing unless:

(1) notice is for connection or disconnection of Electric service; or

(2) Company agrees to accept oral notice due to customer's specific situation.

GENERAL TERMS AND CONDITIONS

C. When customer gives oral notification either in person or by telephone, a confirmation number and an employee's name shall be given to customer as proof of the oral notice. Written notices shall be mailed to Company's customer contact center at:

Westar Energy, Inc.
Attention Customer Contact Center
P.O. Box 208
Wichita, Kansas 67201

or e-mailed to customerinquiry@westarenergy.com.

2.06.01 Notice and Due Diligence: Company shall exercise reasonable diligence in responding to notices from customer, but shall not be responsible for error, delay or expense resulting there from, unless it shall be shown affirmatively that the error, delay or expense has been caused by willful or wanton conduct on part of Company.

2.06.02 Notice and Billing Errors: Billing errors resulting from Company's failure to respond to customer's notice shall be corrected by Company. A corrected bill shall be issued showing credits from the incorrect bill, adjusted amount due, or the credit to be refunded. Corrected bills shall be issued for the period beginning with the date of the error. When the date of the error cannot be determined, corrected bills shall be issued for a period of 12 months. Corrected bills shall not be issued for amounts less than that specified in Section 12.04, Bill Error Amount.

2.06.03 Notice and Change of Occupancy:

a) Notice of customer's intent to terminate service must be given to the appropriate Company representative. Such notice must be provided to Company no less than three (3) business days prior to the date of move out.

GENERAL TERMS AND CONDITIONS

b) The customer terminating service will be held responsible for all Electric Service supplied to such premise until the later of:

   i) actual departure, or

   ii) receipt of the outgoing customer's notice by Company.

c) A customer may start Electric Service at an address, even if Company has not received a notice from the previous customer by:

   i) stating the date when Electric Service was first used by customer at the address, and

   ii) agreeing to pay for Electric service from that date.

d) The date customer begins using Electric Service at the address shall be considered the notice date of the previous customer.

e) Customers who have been paying for Electric Service in the name of previous customers may have Electric Service switched to their name with the meter reading prior to the request for change. Company will use reasonable diligence, based on the information provided, to determine the date service was transferred from a previous customer to the customer requesting service. The connect and disconnect order will be dated based on the information provided. The previous customer is not responsible for Electric Service at the address after the date of the final bill.

GENERAL TERMS AND CONDITIONS

4. BILLING AND PAYMENT

4.01 Payment of Bills:

A. All bills for Electric Service are due and payable upon receipt. Normally bills shall be sent by mail. In addition, Company offers customers an electronic (e-mail) billing option. Customer may change this option at any time. The non-receipt of a bill by customer shall not release or diminish the obligation of customer with respect to the full payment thereof, including the delayed payment charge. If the last calendar day for remittance falls on a day when Company's authorized agents are not available to the general public, then the final payment date shall be extended through the next business day.

B. Residential customer bills for Electric Service are delinquent on the date specified thereon. This date is the last date payments that are received can, in the normal and reasonable course of business, be credited to customer's account in preparation of the next succeeding normal bill. Unless otherwise specified by contract or applicable Rate Schedule, non-residential bills for Electric Service are delinquent 15 days after the mailing date of bill.

4.02 Responsibility for Bill Payment:

A. Customer's failure to pay obligations to and claims by Company under customer's Service Agreement for utility related services shall constitute a default justifying discontinuance of Electric Service under Section 5 of these General Terms and Conditions. Customer's failure to pay Company other than amounts due Company under customer's Service Agreement for Electric Service, shall not be a default justifying discontinuance of customer's Electric Service under Section 5 of these General Terms and Conditions. Company's failure to pay customer when required or to give customer credit shall not justify customer's failure to pay the amounts due Company under customer's Service Agreement for utility related services nor prevent customer from being in default. Default shall be determined as follows:

GENERAL TERMS AND CONDITIONS

1. customer's failure to conform to these General Terms and Conditions,

2. customer's failure to pay in full any delinquent amount due Company undercustomer's Service Agreement for utility related services, and

3. customer's obligation to pay in full any delinquent amount due Company under customer's Service Agreement for utility related services shall be separate from other obligations and claims between Company and customer.

B. Company shall not threaten or refuse service to, or threaten or disconnect Electric Service of, a customer for an outstanding debt on an account unless the individual either signed the service agreement on the account or agreed orally at time service was established to be responsible for the account. The only exception to this rule is when an individual and customer, who signed the Service Agreement or orally agreed to be responsible for the account at the time Electric Service was established, lived together when the debt was incurred and continue to live together.

C. Company shall not threaten or refuse Electric Service to or threaten or disconnect Electric Service of customer for an outstanding debt more than five years old under a signed Service Agreement or three years under an oral agreement.

4.03 <u>Methods of Payment</u>

A. <u>Payment By Mail:</u>

1. Customers paying by mail shall place a check or money order in a clearly addressed envelope and shall post such payment to cause it to arrive at Company's remittance processing center on or before the delinquency date.

GENERAL TERMS AND CONDITIONS

2. If Customer pays by personal check and said personal check is returned by the bank for non-payment due to insufficient funds, then Company may assess an Insufficient Funds Charge of $30.00 pursuant to Sections 12.07.

3. Company may require customer to make payment of bills by cash at an authorized pay agent location or by mailing certified checks or money orders.

4. Company may convert personal checks into Electronic transactions. If Company elects to convert personal checks into electronic transaction(s) and said electronic transaction is returned by the bank for non-payment due to insufficient funds, then Company may assess a charge of $30.00 pursuant to Section 12.08, Insufficient Funds Service Charge.

B. <u>Authorized Pay Agents:</u>

1. Company may contract with Authorized Pay Agent(s) to establish and maintain an authorized network of non-utility businesses at appropriate locations where customers can make payments in person using personal checks, an electronic payment (ACH transaction), money order, certified checks or cash.

2. Authorized payment locations shall provide a complete list of all available payment options and the amount of any associated fees payable by customers.

3. If Customer pays by personal check and said personal check is returned by the bank for non-payment due to insufficient funds, then company may assess an Insufficient Funds Charge of $30.00 pursuant to Section 12.07.

GENERAL TERMS AND CONDITIONS

4. Company or its agent may convert personal checks into Electronic transactions. If Company or its agent elects to convert personal checks into an electronic transaction and said electronic transaction is returned by the bank for non-payment due to insufficient funds returns, then Company may assess a charge of $30.00 pursuant to Section 12.08 Insufficient Funds Service Charge.

5. Company may require customer to make payment of bills by cash or by mailing certified checks or money orders.

C. Electronic Payment or Draft: Customer may request Company or an Authorized Pay Agent to issue a draft or electronic transaction on the customer's account in a U.S. financial institution for payment of customer's bill for utility services.

1. The decision to accept an Electronic Payment shall be solely that of Company.

2. Company may administer Phone Check requests through a live telephone representative or through automated processes such as an interactive voice response (IVR) system. Requests for Web Payment may be made through Company's Internet web site.

3. Company shall credit an Electronic Payment through authorized payment processes to the customer's account as if payment had been received at Company's remittance center on the same business day as the customer's payment.

4. Customer shall ensure that sufficient funds are available to pay the amount of the requested Electronic Payment or Draft.

GENERAL TERMS AND CONDITIONS

a. An Electronic Payment returned to Company for insufficient funds may incur a charge pursuant to Section 12.08 Insufficient Funds Service Charge.

b. A Draft Payment returned to Company for insufficient funds may incur a charge pursuant to Section 12.07 Insufficient Funds Charge.

c. An Electronic Payment or Draft returned to Company for insufficient funds may cause customer's account to be deemed delinquent as if the payment had never been tendered.

d. Company may refuse to issue an Electronic Payment or Draft for a customer who has tendered to Company one or more insufficient funds payments.

D. Credit Card Payment: Customer may request Company or an authorized agent to accept payment by customer's credit card for payment of customer's bill for utility services. Customer will pay to authorized agent a fee not to exceed the amount specified in Section 12.15 Credit, Debit Card Fee for each transaction less than $600.

1. The decision to accept a credit card payment shall be solely that of Company or its authorized agent.

2. Company may administer credit card payment requests through a live telephone representative or through automated processes such as an interactive voice response (IVR) system or through Company's Internet web site or an authorized agents web site.

3. Company shall credit a credit card payment through authorized payment processes to the customer's account as if payment had been received at Company's remittance center on the same business day as the customer's payment.

4. A credit card payment reversed for any reason may cause customer's account to be deemed delinquent as if the payment had never been tendered.

GENERAL TERMS AND CONDITIONS

5. Company or its agent may refuse to accept credit card payments from a customer who has obtained the use of a credit card improperly. This may include but is not limited to; reported or suspected use of credit cards in a fraudulent manner, reported or suspected use of stolen credit card or is defrauding the Company or owner of the credit card.

E. ATM or Debit Card Payment: Customer may request Company or an authorized agent to accept payment by customer's debit or ATM card for payment of customer's bill for utility services. Customer will pay to authorized agent a fee not to exceed the amount specified in Section 12.15 Credit, Debit Card Fee for each transaction less than $600.

1. The decision to accept a debit or ATM card payment shall be solely that of Company or its authorized agent.

2. Company may administer debit or ATM card payment requests through a live telephone representative or through automated processes such as an interactive voice response (IVR) system or through Company's Internet web site or an authorized agents web site.

3. Company shall credit a debit or ATM card payment through authorized payment processes to the customer's account as if payment had been received at Company's remittance center on the same business day as the customer's payment.

4. Customer shall be responsible for and ensure that sufficient funds are available to pay the amount of the requested debit or ATM payment.

   a. A debit or ATM card payment returned to Company for insufficient funds or reversed by customer may incur a charge pursuant to Section 12.08 Insufficient Funds Service Charge.

GENERAL TERMS AND CONDITIONS

b. A debit or ATM card payment returned to Company for insufficient funds may cause customer's account to be deemed delinquent as if the payment had never been tendered.

c. Company or its agent may refuse to accept ATM or debit card payments from a customer who has obtained the use of an ATM or debit card improperly. This may include, but is not limited to; reported or suspected use of an ATM or debit cards in a fraudulent manner, reported or suspected use of stolen ATM or debit card or is defrauding the Company or owner of the ATM or debit card.

F. Automatic Bill Payment Plan: Company may establish a program that will, upon a customer's request, systematically withdraw the customer's billed payments from his/her account at a bank or recognized financial institution.

If Customer pays by Automatic Bill Payment and said payment is returned by the bank for non-payment due to insufficient funds, then company may assess an Insufficient Funds Service Charge of $30.00 pursuant to Section 12.08.

4.04 Meter Reading

4.04.01 Meter Reading Periods: Unless otherwise provided for in Company's General Terms and Conditions or Rate Schedules or Riders, meters shall be read periodically in a range of no less than 26 days and no more than 36 days for monthly billings. Company may vary its monthly meter reading for customers to take into account the effects of connection, disconnection, or rerouting of meter routes. Company may adopt a cycle-billing plan for dividing its service territory into districts and for reading meters on a schedule of days throughout the month.

THE STATE CORPORATION COMMISSION OF KANSAS

WESTAR ENERGY, INC.

(Name of Issuing Utility)

ENTIRE SERVICE AREA

(Territory to which schedule is applicable)

SCHEDULE GT&C

Replacing Schedule GT&C Sheet 8

which was filed January 21, 2009

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

GENERAL TERMS AND CONDITIONS

4.04.02 Customer Read Meters:

a) Company may request customers in sparsely populated areas or customers with inaccessible meters, to read their meters at intervals approximating the billing period. Company's requests for meter readings by customers shall be on printed forms provided by Company or by customers using Company's Interactive Voice Recording (IVR) System. Such forms shall contain instructions as to method of obtaining the reading.

b) While meter readings by customer will be used for billing purposes those readings shall not be considered final. Such customer's meters will be read at least once a year by Company and the readings obtained shall be compared with customer's readings. Company shall adjust customer's bill in accordance with subsection 4.04.03, Estimated Bills, if there is any difference between the readings. Except as provided in subsection 4.04.03, Estimated Bills, a final bill when Electric Service is discontinued shall be based on an actual reading by Company.

4.04.03 Estimated Bills:

a) Company may estimate customer's usage for a billing period and render a bill accordingly. Company may render a bill based on estimated usage only if the estimating procedures employed by Company and any substantial changes in those procedures have been approved by the Commission. Company may render a bill based on estimated usage in the following instances:

i) to seasonal customers, provided an appropriate Rate Schedule is filed with the Commission and an actual reading is obtained before each change in the seasonal cycle;

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By Michael Lennen

Michael Lennen, Vice President

GENERAL TERMS AND CONDITIONS

ii) when extreme weather conditions, emergencies, work stoppages, broken meters or other equipment failures or other circumstances beyond Company's control prevent actual meter readings;

iii) when Company is unable to reasonably obtain access to customer's premises for reading the meter and commercially reasonable efforts to obtain a reading of customer's meter, such as mailing or leaving pre-addressed forms upon which customer may note the readings or IVR system which customer may call in the readings or enter the meter read via Company's Internet site have been unsuccessful;

iv) when customer does not furnish a meter reading as requested by Company; or

v) as customer's final, initial or corrected bill, but only when:

1) customer so requests provided any necessary adjustments are made to the bill upon a subsequent actual meter reading by Company;

2) an actual meter reading would not show an actual customer's usage, but is used in estimating usage; and

3) an actual meter reading cannot be taken because of a broken meter or other equipment failure.

b) Before rendering an estimated bill, Company may request customer to provide a meter reading on pre-addressed forms or through Company's IVR System or by entering the meter read through Company's Internet site. When estimating usage, Company shall consider customer's historical consumption, current consumption of similar customers for whom actual meter readings were obtained and the length of the billing period.

GENERAL TERMS AND CONDITIONS

c) Except in cases where customer is serviced under an approved Rate Schedule providing otherwise, Company will not render a bill based on estimated usage for more than three (3) consecutive billing periods or six (6) billing periods per year. If the meter is inaccessible and customer is unavailable or fails to furnish a meter reading as requested, then Company may render an estimated bill as necessary. Such customer's meters will be read at least once a year by Company and an adjustment, if necessary, shall be made as provided herein. Company may charge customer a meter reading charge as provided in Section 12.02, <u>Meter Reading Charge,</u> if a special reading is required.

d) When Company renders estimated bills, it will maintain accurate records of the reasons therefore and efforts made to secure actual readings for a period of at least 36 months. All such bills shall state that they have been based on estimated usage and Company shall make any appropriate adjustments upon subsequent reading of the meter by Company.

4.04.04 <u>Estimated Bill Procedure:</u>

a) Meter readers shall not make estimates of customer's usage. However, meter readers may provide specific knowledge of customer's unique circumstances to Company's Billing Department for calculation of an estimated bill.

b) Company shall use one of the following methods to estimate a customer's electric usage for billing purposes:

i) Calculation of peer group average as follows:

A/B x C = Estimate usage for a meter

GENERAL TERMS AND CONDITIONS

Where:

A = peer's usage this month
B = peer's usage for same month last year
C = Usage for same month last year for meter to be estimated

If usage from last year is unavailable, "B" shall be used as the estimate.

The peer group, cycle, revenue month, and town, usage total days used, and the total number of meters which make up the days and usage.

ii. Historical electric usage of customer's meter being estimated adjusted for weather if necessary and length of the billing period.

4.04.05 Meter Reading Charge:

a) If a customer who has agreed to read customer's own meter fails to furnish a reading to Company for two consecutive billing periods, Company shall read customer's meter and assess customer a Meter Reading Charge as filed in Section 12.02, Meter Reading Charge.

b) In cases where a meter has been read, Company, shall at customer's request, reread customer's meter. However, should the reread verify the accuracy of the regular read, Company shall assess customer a Meter Reading Charge as provided in Section 12.02, Meter Reading Charge. Should the reread of customer's meter indicate that the regular read was incorrect, Company will waive the Meter Reading Charge.

GENERAL TERMS AND CONDITIONS

4.05 Customer Billing:

4.05.01 Information on Bill: Customers' bills will show:

a) The beginning and ending meter reading for the billing period except that an estimated billing shall disclose that it is based on estimated usage and the word "Estimated" shall appear on the bill;

b) the date of the most recent meter reading and the date of the billing;

c) the final date by which a payment can be received before a Delayed Payment Charge is imposed;

d) the actual or estimated Electric Service supplied during the billing period;

e) the comparative energy consumption for the current billing period and the comparable period a year ago;

f) the fuel, power or energy cost adjustment in cents per kilowatt-hour (kWh) and the total amount due;

g) the amount due for prompt payment and the amount due after delinquency in payment;

h) the amount of additional charges due for past due accounts, Security Deposits, collection, connection, disconnection or reconnection charges, installment payments, estimated billing adjustments, and other utility charges authorized by the Commission;

i) for customers on the Average Payment Plan, the dollar amount of overage or underage of amount paid to date as compared to the cumulative amount calculated under Company's normal billing process for the same period;

GENERAL TERMS AND CONDITIONS

j) the monthly amounts due from customers paying down an arrearage under the Cold Weather Rule or other payment plans;

k) the total amount due for the current billing period;

l) the amount due for franchise fee, state and local sales taxes or other surcharges stated separately, unless otherwise ordered by the Commission; and

m) the address and telephone number of Company's office where customer may make a report, inquiry or complaint concerning a disputed bill, service rendered, account delinquency or termination of Electric Service.

4.05.02 Charges for Special Services: Company may include on the bill for utility related services other charges for special services. Special services are those not authorized by tariff or otherwise specifically regulated by the Commission, such as the sale of merchandise, insulation or services performed in connection therewith. Charges for special services shall be designated clearly and separately from charges for utility services.

4.05.03 Billing Adjustments:

a) Any adjustment to a previous bill which was based on estimated usage or a meter reading by customer will be shown on the bill. The adjustment shall be calculated for bills rendered during the period between the prior and most recent meter readings by Company. The adjusted bill shall show the credit due to customer or the balance due and payable to Company. Any credit due to customer may be applied as credit to customer's subsequent bills.

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b) However, if the amount is greater than the amount specified in Section 12.03, Credit Due Amount, and customer so requests, the amount will be refunded. If balance is due and payable to Company, customer may, upon request and approval of Company, pay the amount in equal monthly installments over a period of time equal to the adjusted billing period. In no case will an adjustment to an estimated bill be made for an amount which is less than the amount specified in Section 12.10, Adjusted Bill Amount.

4.05.04 Prorated Bills:

a) Unless otherwise provided for in the application Rate Schedule or Rider, customer's Electric Service bills will be prorated for connections, disconnections or rerouting of meter routes if the billing period is less than 26 days or more than 36 days.

b) Unless otherwise ordered by the Commission, Company shall prorate customer's bill during the billing month rates or tariffs become effective.

c) If Company has an approved energy cost adjustment mechanism or purchased power adjustment mechanism or Rate Schedule providing for the adjustment of fuel and purchased power, proration of these charges will be at Company's option. If Company elects to prorate these charges, then each adjustment factor and the estimated usage associated with the adjustment factor must be shown on the bill.

4.05.05 Delayed Payment Charge:

a) If the bill becomes delinquent, a Delayed Payment Charge in an amount equal to 2 percent of the delinquent amount owed for current Electric Service will be added and Company may initiate any collection efforts.

GENERAL TERMS AND CONDITIONS

b) Non-Residential customers who are unable to make timely payment of bills before the delinquency date due to internal bill paying procedures will be given an opportunity to receive a copy of each bill at a second location at no additional cost. Moreover, if a non-Residential customer chooses, Company will allow an additional 14 days in which to pay monthly bills before they become delinquent provided that customer agrees to pay a fee each month equal to one percent of the amount owed for current utility service. Customer's service agreement will be canceled upon Non-Residential customer's request or upon customer's failure to pay any bill before the extended delinquency date. Once canceled, no new agreement with the same customer will be permitted.

4.05.06 Partial Payment: If customer makes partial payment for the total bill, payment will be credited first to the balance outstanding for Electric Service beginning with the oldest service debt, then to additional utility charges, such as disconnection or reconnection charges, and then to special charges.

4.05.07 Combined Payment for Several Meters:

a) Company may make an agreement with customer not to assess the Delayed Payment Charge otherwise applicable if customer:

i) assumes responsibility for payment of multiple utility bills from Company which become due on different dates in the month;

ii) notifies Company in writing setting forth the location where such Electric Service is rendered including the respective names in which the accounts are carried; and

iii) intends to make payment of all bills on or before the delinquency date of any one of such accounts.

GENERAL TERMS AND CONDITIONS

b) Company shall have no obligation under this subsection 4.06.07 if customer fails to make payment within the time limit of the one account specified in customer's notice to Company.

c) If payment is not made within the time selected for payment of the bill, then Company shall collect Delayed Payment Charges as required in Section 4.05.05 on the basis of each single billing. Company's agreement with customer shall automatically be canceled after the third time the Delayed Payment Charge is assessed against customer during any consecutive 12-month period.

4.05.08 Meter Readings Not Combined: Each class of Electric Service at each separate location supplied will be metered and billed separately. When more than one meter or metering facility is set at one premise for customer's convenience, or when customer has Electric Service at different premises, the readings of the separate meters will not be combined for billing purposes unless the applicable Rate Schedule provides otherwise. When more than one meter or metering facility is set for Company's convenience, the readings of the separate meters may be combined for billing purposes.

4.05.09 Correction of Erroneous Bills: In the event of an error in billing, Company shall issue a corrected bill. The corrected bill shall show the adjusted amount due or amount to be credited. Any amounts paid by customer on the erroneous bill shall be shown as a credit on the corrected bill. However, if the amount is greater than the amount specified in Section 12.03, Credit Due Amount, and customer so requests, the amount will be refunded. No corrected bill shall be issued for a period exceeding 12 months, unless the date of the error can be determined in which case the correction shall be computed back to but not beyond such date. No correction for erroneous bills need be made for amounts equal to or less than that specified in Section 12.04, Bill Error Amount.

GENERAL TERMS AND CONDITIONS

4.06 Average Payment Plan:

4.06.01 Availability: Upon mutual agreement between customer and Company the Average Payment Plan (APP) is available to any customer who qualifies for Electric Service under Company's Residential Electric Service and Small General Service rate schedules and Churches on any rate schedule.

4.06.02 Application for Average Payment Plan: Completion of Company's application for average payment shall constitute a request for Electric Service under the APP.

4.06.03 Calculation of Average Payment Plan monthly bills: Each month Company shall calculate customer's APP monthly bill based upon available history estimated if not known, not to exceed the prior 12 calendar months. The monthly APP bill shall be the sum of:

a) current Net Monthly Bill, plus

b) previous 11 Net Monthly Bills, estimated if not known, plus

c) financial transactions that would impact customer's monthly bill (e.g., rebate and rebill), divided by

d) twelve (12), plus

e) Periodic Review Adjustment amount.

GENERAL TERMS AND CONDITIONS

4.06.04 Average Monthly Billings: Customer's average monthly billings are due and payable as provided in Section 4.01, Payment of Bills. If such billing becomes delinquent, a 2 percent Delayed Payment Charge based upon such billing will be added. Company may terminate the APP if customer fails to pay any average monthly billing on or before its due date for 2 consecutive months. Billings to customers using the APP will contain the information specified in subsection 4.05.01, Information on Bill, and shall also show the overage or underage of the amounts paid to date as compared to the amounts calculated under Company's normal billing procedures for the same period.

4.06.05 Periodic Review Adjustment: A Periodic Review Adjustment shall consist of the Settlement Balance (the net accumulated difference between billings calculated under the rate schedule the customer takes Electric Service under and the billed Average Payment amounts) divided by twelve (12). The Periodic Review Adjustment shall be used for determining an increase or decrease to customer's APP bill for the twelve months following the Periodic Review. A Periodic Review may occur upon customer's request to review customer's APP or upon Company's review of customer's account (e.g., as a result of edits in Company's billing system). Company shall review each customer's APP at least annually. The Periodic Review, upward or downward adjustments, may result from, but are not limited to, rate changes, variations in usage, or weather conditions. The Periodic Review Adjustment shall be limited to an increase or decrease of 30% of customer's APP amount. Company and customer may mutually agree to provide for a greater Periodic Review Adjustment amount.

4.06.06 Termination of the Average Payment Plan: Final settlement occurs only when participation in the APP is terminated. Termination may occur at the request of customer or if there is a 60-day arrearage at time of billing or pursuant to any of the provisions in Section 5.01, Conditions for Discontinuing Electric Service. Any amount due or owing including the Settlement Balance (debit or credit) shall be included in the current bill upon termination.

THE STATE CORPORATION COMMISSION OF KANSAS

WESTAR ENERGY, INC.

(Name of Issuing Utility)

ENTIRE SERVICE AREA

(Territory to which schedule is applicable)

SCHEDULE GT&C

Replacing Schedule GT&C Sheet 19

which was filed January 21, 2009

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

GENERAL TERMS AND CONDITIONS

4.07 Cold Weather Rule:

4.07.01 Applicability: The provisions of this Cold Weather Rule allow for special payment and disconnection procedures for any qualifying Residential customer. The rule allows a qualifying Residential customer the opportunity to retain or restore Electric Service during the designated cold weather period and enter into a payment agreement with Company. The cold weather period extends from November 1 through March 31, when the National Weather Service forecasts that the temperature will drop below 35 degrees (activating temperature) or will be in the mid 30s or colder within the following 48-hour period.

4.07.02 Customer's Responsibilities:

a) Any Residential customer with unpaid arrearage owed to Company will qualify under the Cold Weather Rule provided customer complies with the following provisions:

i) informs Company of the inability to pay a bill in full;

ii) gives Company sufficient information to develop an appropriate payment agreement;

iii) applies for federal, state, local, or other utility assistance funds for which customer may be eligible;

iv) makes an initial payment of one-twelfth of customer's arrearage and one-twelfth of customer's bill for current consumption during the most recent billing period for which Electric Service was provided, plus the full amount of any disconnection and reconnection fees, plus any applicable Security Deposit; and

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By Michael Lennen

Michael Lennen, Vice President

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v) enters into a payment agreement with Company setting forth the terms of customer's obligation to pay past, current, and future charges for Electric Service. Such payment agreement shall allow customer's unpaid account balance to be amortized over a period not exceeding 11 months.

b) In addition, a payment agreement may contain arrangements mutually agreeable and individualized to customer's particular situation.

c) Notwithstanding the requirements for an initial payment described above, Company may accept a lesser amount when it is able to verify special circumstances of need provided that the initial payment and future installments will eliminate customer's entire arrearage.

4.07.03 Company's Responsibilities: Company's responsibilities under the Cold Weather Rule are outlined as follows:

a) Company shall mail written notice of the Cold Weather Rule once a year, at least 30 days prior to the cold weather period, to each Residential customer who is currently receiving Electric Service. In addition, Company shall also mail a notice to each Residential premise that has been disconnected during or after the most recent cold weather period and remains without Electric Service. Company shall file a copy of the notice with the Commission.

b) In addition to the requirements of Section 5.01, Conditions for Discontinuing Electric Service, Company shall, during the first 24 hours of the 48 hour period prior to Company's termination of Electric Service, attempt to contact customer of record by telephone and make one attempt at a personal contact with customer of record on the day prior to termination of Electric Service if telephone contact on that day was not made. If customer is not contacted during the phone call(s) or the personal contact the day prior to termination of service, Company's employee shall leave a disconnect message on the door on the day prior to disconnect. There will be no charge for this service.

GENERAL TERMS AND CONDITIONS

c) On the day of disconnection, Company must receive a 24-hour forecast above the activating temperature from the National Weather Service. If the temperature is then forecasted to be below the activating temperature, the disconnection may not be carried out and Company must wait for another 48-hour forecast above the activating temperature and follow the same procedure prior to disconnection.

d) Company shall inform customer, in the telephone contact, with the normal 10 day disconnect notice prepared in accordance with Section 5.01, Conditions for Discontinuing Electric Service, the personal contact, and the additional disconnect message left on customer's door, of the following information:

i) that Company operates under a Cold Weather Rule and that there are opportunities for customer to avoid discontinuance of Electric Service by complying with the Customer's Responsibilities;

ii) that Customer must meet the requirements set forth in subsection 4.07.02, Customer's Responsibilities;

iii) that Company maintains a list of organizations from which funds may be available to pay utility bills;

iv) inform the customer of, or provide a list of all pay arrangements for which the customer may qualify. Prior to discussing any Cold Weather Rule payments over a period of fewer than 12 months, the Company shall inform the customer of the customer's right to have an Average Pay Plan for current and future consumption and to have the arrearage amount paid through an initial payment and equal installments over the next 11 months;

v) that Company offers a third party notification plan; and

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Month Day Year

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Month Day Year

By ______ Michael Lennen

Michael Lennen, Vice President

GENERAL TERMS AND CONDITIONS

vi) that formal and informal complaint procedures are available to customer prior to termination during the cold weather period. Company shall provide customer the telephone number of the Commission's Consumer Protection Office.

e) Except as specified in Section 5.01, Conditions for Discontinuing Electric Service, Company shall not disconnect customer's Electric Service when the local National Weather Service office has forecasted the temperature to drop below 35 degrees Fahrenheit or that it will be in the mid 30s or colder within the next 48-hour period.

f) Company will not assess customer an additional Security Deposit as a condition for qualification under the Cold Weather Rule. However, an assessment of a Security Deposit made under the provisions of the existing standards and in conjunction with the Cold Weather Rule is appropriate if amortized over the payment plan period. The Security Deposit shall not be amortized over a period less than the period stated in Section 3.02, Security Deposit.

g) When customer contacts Company for assistance under the Cold Weather Rule or generally regarding energy conservation measures, Company shall inform customer of the long range advantages of weatherization programs and encourage customer to apply for weatherization and insulation assistance. Company shall also inform customer of the availability of an energy analysis through the Audit for Conservation Today (ACT) program, and the benefits and associated costs of the energy analysis.

GENERAL TERMS AND CONDITIONS

4.07.04 Default: Unless subsequently cured by customer, if customer provides Company with a check, electronic payment or draft with insufficient funds for the initial payment or for any installment of the payment plan, then customer shall be in default of the Cold Weather Rule Payment Plan. A customer who defaults on a Cold Weather Rule Payment Plan shall not be eligible for an Extended Payment Plan under Section 4.08 unless customer pays Company the arrearages from the prior Cold Weather Rule Payment Plan. A customer that defaults on a Cold Weather Rule Payment Plan shall be eligible to enter into a new Cold Weather Rule Payment Plan if it complies with the provisions of subsection 4.07.02, Customer's Responsibilities. This includes making an initial payment and payment of any disconnect or reconnect charges. Once customer has been informed of the payment plans offered under the Cold Weather Rule, any payment plan that is negotiated by customer and Company shall be considered to be a Cold Weather Rule Payment Plan. However, a customer with a payment plan of less than 11 months shall not be in default of that payment plan if the payments made prior to customer's default are equal to or greater than the amount that would have been required under an 11-month payment plan.

4.07.05 Cure of Default:

a) Customer may cure a default of a payment agreement caused by:

i) making an initial payment as required in subsection 4.07.02, Customer's Responsibilities;

ii) paying all disconnection and reconnection charges incurred as a result of the default; and

iii) complying with all other provisions of the Cold Weather Rule. Any charges for Electric Service incurred during customer's default shall be included in the payment agreement between Company and customer.

GENERAL TERMS AND CONDITIONS

b) Customer may cure default caused by theft or diversion of Electric Service by:

i) paying for the value of the Electric Service diverted, estimated based on historic use;

ii) making an initial payment as required under subsection 4.07.02, Customer's Responsibilities;

iii) paying all disconnection and reconnection charges incurred as a result of customer's default; and

iv) complying with all other provisions of the Cold Weather Rule. All other charges, costs, damages, and Security Deposits provided for under Company's General Terms and Conditions when customer has tampered or fraudulently used Company's facilities shall be included in the payment agreement between Company and customer.

4.07.06 Renegotiation of Cold Weather Rule Agreement: Customer may contact Company and renegotiate its Cold Weather Rule payments if customer receives utility or other lump sum assistance.

4.07.07 Disconnections under the Cold Weather Rule: The Company may disconnect customers Electric Service after proper notice is given pursuant to the provisions detailed in Section 5 Disconnection of Electric Service. The disconnection provisions are modified during the Cold Weather Rule period as follows:

GENERAL TERMS AND CONDITIONS

A. Company may disconnect customer when customer causes or permits unauthorized use, interference, tampering or diversion of Electric Service (meter bypass) on or about customer's premises

(1) after a 48 hour written or 24 hour oral disconnection notice is provided to customer with the telephone number of the Commission's Protection Office, or

(2) 10 days after a disconnection notice is sent, whichever is quicker.

(3) Electric Service must be restored as soon as possible, using every commercially reasonable effort, after full payment has been made by customer for the diversion charges.

B. Company may disconnect when customer misrepresents their identity or provides false information for the purpose of obtaining or retaining Electric Service:

(1) after a 48 hours written or 24 hours oral disconnection notice is provided to customer with the telephone number of the Commission's Protection Office, or

(2) 10 days after a disconnection notice is sent, whichever is quicker.

C. Company may disconnect when a customer tenders an insufficient funds check or electronic payment for the initial payment or an installment payment under a Cold Weather Rule payment plan and does not cure the insufficient payment within the 10-day notice period after a disconnection notice is sent regardless of temperature.

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THE STATE CORPORATION COMMISSION OF KANSAS

WESTAR ENERGY, INC.

(Name of Issuing Utility)

ENTIRE SERVICE AREA

(Territory to which schedule is applicable)

SCHEDULE GT&C

Replacing Schedule GT&C Sheet 26

which was filed January 21, 2009

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

GENERAL TERMS AND CONDITIONS

4.08 Extended Payment Plan:

A. A payment plan similar to the Cold Weather Rule payment plan is available to Residential customers with arrears during non-Cold Weather Rule periods. Customer will have up to 12 months to pay off an arrearage with the initial payment being one-twelfth of the sum of the arrearage plus the bill for consumption during the most recent billing period for which Electric Service was provided. Customer must pay off any arrearage from a previous Cold Weather Rule plan or Extended Payment Plan before entering into this plan. Company must inform customers of this option.

B. Extended Payment Plan monthly billings are due and payable as provided in Section 4.01, Payment of Bills. A 2 percent Delayed Payment Charge based upon such billing will be added if an Extended Payment Plan monthly billing becomes delinquent. Company may terminate an Extended Payment Plan if customer fails to pay any Extended Payment Plan monthly billing on or before its due date.

C. Extended Payment Plan billing will contain the information specified in subsection 4.05.01, Information on Bill.

4.09 Third Party Notification: Upon mutual agreement between Company, customer and any interested third party, Company will notify such third party when customer's bill becomes delinquent. The purpose of this agreement is to afford customer all available methods to maintain the account balance on a current basis and retain Electric Service. Other than providing notice, Company shall have no responsibility to the third party and the third party shall have no obligation to pay customer's delinquent bill.

Issued ____________________
Month Day Year

Effective ____________________
Month Day Year

By Michael Lennen

Michael Lennen, Vice President

GENERAL TERMS AND CONDITIONS

4.10 Charges For Work Done On Customer's Premises By Company: Except as provided in Section 6, Customer's Service Obligations, Company shall charge customer for all materials furnished and work done on customer's premises beyond the Point of Delivery. Company shall charge customer once the investigation of a suspected unsafe condition is completed. Unless the unsafe condition on customer's premises is a result of Company's negligence, then no such charges shall apply to customer. Any charge shall be based upon Company's existing schedule of charges. Company shall not charge customer for replacement or repair of equipment furnished and owned by Company on customer's premises unless the repairs or replacements were caused by customer or customer's agent's negligence or misuse.

4.11 Rate Change Notice: Company shall provide general information explaining overall changes in rates to customers through bill inserts or direct mail when new rates are implemented due to a rate proceeding.

4.12 Seasonal Disconnect Service: Billings shall be on a year-around basis for customers unless the individual Rate Schedule or Rider under which customer takes Electric Service provides otherwise. The customer charge in the rate schedule shall apply during the off-season months when no Electric Service is used for those customers whose Electric Service requirements are seasonal. Examples of those customers include, but are not limited to, outdoor theaters, drive-ins, amusement parks, sport centers, golf courses, driving ranges, gun clubs, saddle clubs, swimming pools, etc.

4.13 Customer Requested Information Charge: Customer or customer's consultant shall pay Company the cost of reviewing its records, time spent calculating potential refund and on discussions with customer, consultant or the Kansas Department of Revenue regarding customer's sales tax exemption application plus applicable overheads. However, in no event shall customer pay less than the Customer Requested Information Charge, as filed in Section 12.13, for processing sales tax exemptions. The charge does not apply to requests by customer for billing history. In no event shall the charge exceed the customer's total sales tax refund. In addition, the charge shall only be deducted from customer's actual sales tax refund.

GENERAL TERMS AND CONDITIONS

5. DISCONTINUATION OF ELECTRIC SERVICE

5.01 Conditions for Discontinuing Electric Service:

A. Company may discontinue or refuse Electric Service for any of the following reasons:

(1) upon customer's request;

(2) when customer abandons Electric Service;

(3) when customer's Electric Service bill becomes delinquent, as provided in Section 4.01, Payment of Bills, and after proper notice to customer, as provided in Section 5.03, Disconnect Procedure;

(4) when a dangerous condition exists on customer's premise;

(5) when customer causes or permits unauthorized use, interference, tampering or diversion of Electric Service (meter bypass) on or about customer's premises;

(6) when customer misrepresents their identity or provides false information for the purpose of obtaining or retaining Electric Service;

(7) when customer, in Company's sole discretion, uses or misapplies Electric Service which results in an unsatisfactory condition affecting the quality, safety or continuity of Electric Service to other customers or it is necessary to maintain the integrity of the Company's system;

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(8) when customer fails to provide credit information, a Security Deposit or guarantee as may be required by Section 3.01, Credit Requirements, or Section 3.02, Security Deposit, or has a previous undisputed and unpaid separate account for Electric Service with Company;

(9) when customer refuses to grant Company's personnel access, during normal working hours, to Company facilities installed upon customer's premises for the purpose of inspection, meter reading, maintenance or replacement;

(10) when customer tenders an insufficient funds check or electronic payment under a cold weather rule payment plan and does not cure the insufficient payment during the 10-day notice period after a disconnection notice is sent (See also Section 4.07.04); or

(11) when customer resells Electric Service without the written consent of Company;

B. The Cold Weather Rule modifies certain conditions that permit Company from discontinuing Electric Service to customer. These modifications are detailed in Section 4.07 Cold Weather Rule.

5.02 Conditions Insufficient to Cause Disconnection of Electric Service: Company shall not disconnect or refuse Electric Service for any of the following reasons:

A. Customer's failure to pay for special charges other than those specifically identified in Company's approved tariffs and terms and conditions;

GENERAL TERMS AND CONDITIONS

B. Customer's failure to pay for Electric Service received at a concurrent and separate metering point, residence or location. In the event of discontinuance or termination of Electric Service at a separate metering point, residence or location in accordance with these rules, Company may transfer any unpaid balance to any other Electric Service account with a customer's written consent. However, if customer fails to pay a final bill at any metering point, residence or location, Company may transfer such unpaid balance to any successive Electric Service account opened by customer for the same class of Electric Service. Also, Company may discontinue Electric Service at such successive metering point, residence or location for nonpayment of such transferred amount;

C. Customer's failure to pay for a different class of Electric Service received at the same location. It shall not be considered as a separate class of Electric Service if more than one meter is placed at the same location for the purpose of billing the usage of specific devices under optional rate schedules or provisions;

D. Customer's failure to pay a bill which is in dispute; provided, however, that customer pays that portion of the bill not in dispute; or

E. Customer's failure to pay an undisputed and unpaid account which has accrued and is more than 5 years old for Electric Service provided under a written agreement or more than 3 years old for Electric Service provided under an oral agreement;

5.03 <u>Disconnect Procedure</u>:

A. Company may disconnect a customer:

(1) on ten days written notice for the reasons set forth in Section 5.01; or

GENERAL TERMS AND CONDITIONS

(2) immediately, if disconnection is made for any of the following reasons:

(a) upon customer's request,

(b) when customer abandons Electric Service,

(c) when a dangerous condition exists on customer's premise,

(d) when customer, in Company's sole discretion, uses or misapplies the Electric Service resulting in an unsatisfactory condition affecting the quality, safety or continuity of Electric Service to other customers;

(e) it is necessary to maintain the integrity of Company's system; or

(f) when customer causes or permits unauthorized use, interference, tampering or diversion of Electric Service (meter bypass) on or about customer's premise.

B. When disconnection occurs due to conditions listed in subsections 5.01(4) and (7) are discovered by Company, Company may disconnect Electric Service immediately. Electric Service will be restored as soon as possible after the physical problem(s) has been corrected.

C. If Company has knowledge that persons other than customer or members of customer's family are residing at the premises where unauthorized interference, tampering, diversion or Electric Service (meter bypass) is taking place, (See Section 5.01(5) then Company shall give such persons a two (2) day written or twenty-four (24) hour oral notice prior to disconnection of Electric Service. The telephone number of the Commission's Protection Office will be provided.

D. If Company can prove that a customer has received Electric Service by using a false identity (See Section 5.01(6), Company may disconnect customer:

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(i) 48 hours after a personal or phone contact is made with customer of record with the telephone number of the Commission's Consumer Protection Office; or

(ii) ten (10) days after a disconnect notice is sent, whichever is quicker.

E. Notice of discontinuance of service.

(1) Company shall send customer a disconnection notice which shall be effective upon mailing and shall be effective for one month after the initial date upon and after which Electric Service can be disconnected. Company shall maintain an accurate record of the date of mailing and the effective dates of the notice.

(2) Company shall notify, or attempt to notify, customers by phone at least two days prior to disconnection.

F. The disconnection notice shall be sent separately from other utility bills, information or advertising to the account name and address and, in the case of residential occupancy, to the address where Electric Service is provided. If a proposed disconnection involves more than one residential dwelling unit, then the disconnection notice shall be posted in the residential common area at least five days prior to the disconnection date.

G. The disconnection notice shall contain the following information:

(1) the name and address of customer and in the case of a residential dwelling the address, if different, where Electric Service is provided;

(2) a clear and concise statement of the reason for the proposed disconnection of Electric Service and the cost and conditions for reconnection;

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(3) the date on or after which Electric Service will be discontinued unless customer takes appropriate action;

(4) terms under which customer may avoid disconnection;

(5) a statement that disconnection may be postponed or avoided if customer can demonstrate that special circumstances prevent complete payment and satisfactory credit arrangements are made with Company for that amount not in dispute;

(6) a statement reasonably calculated to apprise customer of the availability of an administrative procedure which may be utilized in the event of a bonafide dispute or other circumstances. The address, telephone number and name of Company's office or personnel empowered to review disputed bills, rectify errors, and prevent disconnection, shall be clearly set forth. The notice shall state that customer may meet with a designated employee of Company and may present customer's reasons for disputing a bill or Company's reasons for disconnection, requesting credit arrangements or requesting a postponement of disconnection. The telephone number of the Commission's Consumer Protection Office will be provided; and

(7) a statement of Customer's Responsibilities if the disconnection is scheduled to occur at any time during the period from November 1 through March 31.

H. Company may disconnect a customer only if its authorized payment locations are open to a customer on the following schedule:

(1) one hour after disconnection, and

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(2) the full work day following disconnection, Company personnel and/or authorized agents identified in the notice given pursuant to this section are open and available to customer for the purpose of making pay arrangements, preventing disconnection or providing for reconnection, unless disconnection is pursuant to subsections 5.01 (1), (4), (5), (7).

I. Company may disconnect a customer only if Company's employee that is sent to disconnect customer's Electric Service shall, immediately prior to disconnection, make a reasonable effort to:

(1) contact customer or responsible person then upon the premises and shall announce the purpose of Company's presence;

(2) identify and record the name of the person contacted;

(3) accept payment of all amounts tendered to Company, which are necessary to avert disconnection;

(4) record statements disputing the accuracy of the delinquent bill;

(5) record statements disputing the accuracy of Company's findings concerning the cause for discontinuance;

(6) record statements concerning the medical condition of any permanent resident of the premises;

(7) during the period from November 1 through March 31:

(a) inform customer of the Cold Weather Rule;

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(b) inform customer that they can avoid disconnection by complying with subsection 4.07.02, Customer's Responsibilities, during the Cold Weather Rule period;

(c) inform customer of the availability of a list of organizations where funds are available; and

(d) provide a list of all other pay arrangements for which customer might qualify.

J. When customer cannot be contacted at the time of disconnection, Company shall leave a conspicuous notice to the customer giving the address and telephone number of Company where customer can arrange to have Electric Service restored.

5.04 Postponement of Discontinuance in Special Circumstances:

A. If a Residential customer establishes with Company that disconnection would be especially dangerous to the health of customer, resident member of customer's family or other permanent resident at customer's Electric Service address, and customer is unable to pay for Electric Service in accordance with the requirements of Company's billing or can pay for Electric Service only in installments, then disconnection of Electric Service shall be postponed for at least twenty-one days. Such postponement is to allow customer to arrange a reasonable installment payment schedule with Company.

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B. Consideration shall be given to the weather, and customer's or other resident's medical condition, age or disability, in determining whether disconnection would be especially dangerous to health. Customer may establish that disconnection of Electric Service would be especially dangerous to the health of customer, resident members of customer's family, or other permanent resident of the premises where Electric Service is rendered by obtaining a statement signed by a physician or public health official verifying that fact and forwarding or presenting it to Company's office prior to the date of disconnection.

5.05 <u>Restoration of Electric Service</u>: Company shall restore Electric Service upon customer's request, when the cause of disconnection has been eliminated, a reconnection charge has been paid, and, if necessary, satisfactory credit arrangements have been made. Company shall at all times, make every commercially reasonable effort to promptly restore disconnected Electric Service on the day requested by customer. In any event, Company shall restore Electric Service to customer no later than the next business day following the day requested by customer.

5.06 <u>Review of Disputes</u>:

A. Prior to disconnection of Electric Service, if customer advises Company that all or part of a billing is in dispute or that Company's reasons for disconnection are factually invalid, Company shall:

(1) immediately record the date, time and place the complaint is made;

(2) postpone disconnection until a full investigation is completed and the dispute is found to be invalid;

(3) investigate the dispute promptly and completely; and

(4) attempt to resolve the dispute informally in a manner mutually satisfactory to both parties.

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B. A customer may advise Company that a bill is in dispute in any reasonable manner such as by written notice, in person or by telephone call directed to the appropriate personnel of Company.

C. In an attempt to resolve the dispute in a mutually satisfactory manner, Company may employ telephone communication, personal meetings, formal or informal hearings, on-site visits or any other techniques reasonably conducive to settlement of the dispute.

D. If the dispute is not resolved to customer's satisfaction, and after full investigation Company intends to proceed with disconnection, then Company shall advise customer of both formal and informal procedures available before the Commission. Company shall then give proper notice to customer and proceed with disconnection procedures.

5.07 Collection or Disconnection Charge: When it is necessary for Company to make a service call for the purpose of collection or disconnection of Electric Service because of non-payment, a service charge as specified in Section 12.05, Collection or Disconnection Charge, will be collected from customer by Company. If service cannot be disconnected at meter due to customer interference, cut at pole service charge as specified in Section 12.16; Disconnection at Pole or Pedestal, will be collected from customer by Company.

Issued ______________________
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By [signature]

Michael Lennen, Vice President

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5.08 Reconnection Charge: When a customer has been disconnected for conditions in Section 5.01, Conditions for Discontinuing Electric Service, Company may require a service charge as specified in Section 12.06, Reconnection at Meter Charge, or Section 12.17, Reconnection of Service at Pole or Pedestal for reconnecting Electric Service. In addition, Company may require a Security Deposit as specified in Section 3, Credit and Security Deposit Regulations, before Electric Service is restored. If customer orders a disconnection and a reconnection at the same premises within a period of 12 months, Company will collect, as a reconnection charge, the sum of the customer charges as would have been incurred but in no event less than the reconnection charge provided for in Section 12.06, Reconnection Charge.
In addition, if electric service has been disconnected because of unauthorized use, interference, tampering or diversion of electric service (meter bypass), customer shall pay Company an amount estimated by Company to be reasonable payment for electric service used and not paid for, plus the reconnection charge as provided in Section 12.18, Reconnection Charge due to Meter Tampering and/or Diversion.

5.09 Extended Service Arrangement for Residential Customers:

A. As an alternative to total disconnection of Electric Service for conditions in subsections 5.0(3), Disconnect Procedure Company may install a device at customer's option to limit Electric Service to a maximum of 15 amperes on a temporary basis, subject to Company's compliance with Section 5.03, Disconnect Procedure, and subsection 4.07.02 Customer's Responsibilities, during the Cold Weather Rule period. The purpose of such an installation is to allow a customer an extension of time to rectify the cause of the otherwise required disconnection of Electric Service; provided, however, that Company is confident a remedy can be obtained. Company shall assess the customer a Service Limiter Charge as provided in Section 12.12, Service Limiter Charge.

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B. Company will install the device in the presence of customer to allow for proper instruction in its use and to ensure customer's main heat source is operational. The device will not be installed at residences where its use would prohibit operation of customer's heat source along with basic refrigeration and lighting. Additionally, the device will not be installed when the Cold Weather Rule is in effect and the local national weather service forecasts the temperature to drop below 35 degrees Fahrenheit within the next 48-hour period. However, once the limiter is installed, the device may remain in place unless a Cold Weather Rule pay agreement is entered into or customer pays in full.

C. This extended service arrangement will initially be limited to no more than two weeks in order to allow customer time to secure funds or make pay arrangements for past due amounts. If customer is unable to make suitable pay arrangements during the fourteen day period, Company may elect to leave the device in place allowing more time for customer to secure funds for payment of the delinquent account. If necessary, the device will be removed and Electric Service disconnected.

5.10 Lock Ring Device:

A. Company may install a Lock Ring Device on meter installations of customers provided there is evidence of a customer reconnecting service after a disconnection (self turn on) or evidence of tampering with the meter in a effort to alter the meter reading, theft of electric service or diversion of electric service. The Company will assess a Lock Ring Charge as provided for in Section 12.14 Lock Ring Charge.

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By Michael Lennen
Michael Lennen, Vice President

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6. CUSTOMER'S SERVICE OBLIGATIONS

6.01 Customer to Furnish Right-of-Way: Customer shall make or procure conveyance to Company for right-of-way, satisfactory to Company, across property owned or controlled by customer, for the construction, operation and maintenance of Company's facilities necessary or incidental to the supplying of Electric Service to customer.

6.02 Customer's Wiring, Fixtures and Appliances:

6.02.01 Customer's Responsibility: Customer shall be responsible for all electric wiring and equipment on customer's side of the point of delivery and shall save Company harmless against all claims for injuries and/or damages to persons or property resulting from the supplying and taking of electric service of the use thereof on customer's side of the point of delivery.

6.02.02 Customer's Electric Service Entrance: All Electric Service entrance wires, both overhead and underground, hereafter installed shall be installed according to standards of Company and the Commission and comply with state and municipal codes insofar as they apply and shall be identified in accordance with National Electric Code.

6.02.03 Customer's Wiring: Where Company's rate schedules provide for separate metering of different classes of Electric Service, customer's wiring shall be at customer's expense and shall be so arranged that each class of Electric Service can be metered separately. If customer's wiring cannot be so arranged, Company shall reserve the right to assign Rate Schedules to customer.

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6.02.04 Multi-Metering Installations: Where building or premises are occupied by more than one customer, Company will set as many meters as there are separate applications for Electric Service. Customer's wiring shall be so arranged as to permit the installation of Company's meters adjacent to each other and shall not be interconnected. Customer's wiring shall be clearly and permanently marked to indicate the particular customer supplied by it.

6.02.05 Motor Installations: Starting equipment on customer's motors of 7.5 H.P. capacity or greater shall be subject to Company's prior approval. Customer's motors shall be protected against low voltage and single phasing of multi-phase motors in accordance with Company's Service Standards.

6.03 Standards and Approvals of Customer's Facilities:

6.03.01 Compliance with Safety Requirements: Electric Service entrances, switch boxes, service cabinets, switches, fuse blocks, meter receptacles, conduit, wiring, connections and equipment, fixtures and appliances and the installation thereof for the reception, control and use of electric power delivered to customer, shall be approved by Company and shall meet the requirements of the National Electric Code and comply with any applicable state and municipal codes. In accordance with the ruling of the National Board of Fire Underwriters, meter receptacles, service boxes, conduits, and wiring on customer's premises shall be permanently grounded for customer's protection.

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6.03.02 Inspection and Testing of Customer's Installation and Wiring: Prior to the original connection of Electric Service wires at any specific location, customer's installation and wiring shall be inspected and approved by a city inspector or other such authorized person for the proper receipt and use of Electric Service. If local authorities require a certificate of approval, it shall be obtained by customer at customer's expense. In the absence of an authorized person representing a governmental agency, the facilities may be inspected by a representative of Company. Such Company inspection shall not impose on Company any responsibility or liability for the safe condition of the facilities. After the commencement of Electric Service, Company will not be obligated to inspect customer's facilities. Company, at its discretion, shall have the right to inspect and test customer's facilities for suspected unsafe conditions at any time.

6.03.03 Changes in Customer's Installation: Since Company's facilities for supplying Electric Service to a customer may have limited capacity, customer shall not make any material changes or increases in customer's utilization equipment until such change or increase has been approved in writing by Company.

6.04 Electric Service to Contiguous Property: Except with the written consent of Company, customer shall not extend, or connect customer's installation to lines across or under a street, alley, lane, court, avenue or other public or private space, in order to obtain Electric Service for adjacent property through one meter, even if customer is the adjacent property owner.

6.05 Defective Customer Equipment: Customer's defective appliances or fixtures shall be disconnected at once and properly repaired before using again. The term "defective appliance or fixture" shall include those which have been found by test to be causing interference to radio, television or like electronic equipment used by others. If electric power is found by customer to be escaping from any wires or equipment in or about customer's premises, customer shall open the Electric Service switch immediately to shut off the flow of electric power and notify Company at once.

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6.06 Power Quality Disturbances: Customer shall not employ or utilize any equipment, appliance or device that will adversely affect Company's Electric Service to other customers. Customer may be required to install and maintain at customer's own expense suitable apparatus to reasonably limit the effect of fluctuation where customer uses Electric Service for:

A. the operation of hoists;

B. welding machines;

C. X-ray machines;

D. electric furnaces;

E. variable frequency drives;

F. AC to DC converters;

G. switching power supplies;

H. equipment employing semi-conductor switching technology or load characteristics which produce harmonics; or

I. other equipment with intermittent or rapidly fluctuating load characteristics which adversely affect voltage regulation or impair Company's Electric Service to other customers.

Alternatively, Company may adjust the billing basis provided in the Rate Schedule or Rider or Service Agreement to compensate for the necessary power capacity required to serve foregoing type of equipment.

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6.07 Company Equipment on Customer's Premises:

6.07.01 Substations and Facilities on Customer's Premises: If Company determines, in its sole discretion, that it is necessary to install an indoor substation consisting of transformers, switching equipment, or other apparatus to serve customer, then customer shall furnish, without cost to Company, a weatherproof building or room. Such space shall be well ventilated and adequately free from moisture or dust and of sufficient size to house and operate safely such transformers and other Company furnished equipment. Customer shall also furnish, without cost to Company, right-of-way for Company's pole line or other facilities necessary to serve customer. If customer is not owner of the premises to be served, written consent of the owner shall be furnished to Company. If Company determines, in its sole discretion, that an outdoor substation is to serve customer, then customer shall furnish, without cost to Company, sufficient ground area to properly install such equipment as may be required.

6.07.02 Protection of Equipment on Customer's Premises: All facilities owned and installed by Company at its own expense are the property of Company. If the meter or other equipment belonging to Company are damaged or destroyed due to negligence or misuse by customer or by any member of customer's family, an agent, employee or other representative of customer, then customer shall pay Company the cost of necessary repairs and/or replacements.

6.08 Company's Access To Customer's Premises: Company's representatives shall have free access to customer's premises for the purpose of reading the meter or inspecting the metering equipment and all other equipment relating to Company's Electric Service or for making necessary repairs or tests to its equipment, or for removing its meter or equipment.

Issued ____________
Month Day Year

Effective ____________
Month Day Year

By Michael Lennen
Michael Lennen, Vice President

THE STATE CORPORATION COMMISSION OF KANSAS

WESTAR ENERGY, INC.

(Name of Issuing Utility)

ENTIRE SERVICE AREA

(Territory to which schedule is applicable)

SCHEDULE GT&C

Replacing Schedule GT&C Sheet 6

which was filed November 3, 2006

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

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6.09 Tampering With and Care of Company's Property: Only Company's representatives or other persons authorized by Company shall be permitted to repair or remove Company's meter or facilities, or any of Company's property on or about customer's premises. Any unauthorized person tampering with Company's meter or facilities shall be cause for immediate discontinuance of Electric Service. Any seals placed by Company on meters shall not be broken or disturbed by anyone other than authorized representatives of Company.

6.10 Charges For Work Done On Customer's Premises By Company: Except as provided in subsection 6.03.02, Inspection and Testing of Customer's Installation and Wiring, or except if a suspected unsafe condition is being investigated, Company shall charge for all materials furnished and for all work done on customer's premises beyond the Point of Delivery. Such charges shall apply for trouble calls not occasioned by Company's willful or wanton conduct, for repair of appliances, and any other work or service requested and authorized by customer and shall be based upon Company's existing schedule of charges. Company shall not charge customer for replacement or repair of equipment furnished and owned by Company on customer's premises except when repairs or replacements are caused by negligence or misuse by customer or customer's agents.

6.11 Request For Investigation of Unsatisfactory Electric Service: If customer feels that Electric Service is inadequate and insufficient, Company should be advised in writing of the nature of the complaint in order that the proper investigation may be made.

6.12 Notice to Company to Discontinue Electric Service: Any contract made for Electric Service shall continue in full force and effect during its term. Electric Service shall be discontinued by customer in accordance with the terms of the contract. If no terms are specified, customer may discontinue Electric Service upon giving a 2-day notice to Company. In case no such notice is given to Company, the terminating customer shall be responsible for all Electric Service supplied until such notice is given to Company. In the case of rental property, the owner may contract in writing for Electric Service to be continued automatically in owner's name, with full responsibility for payment of all Electric Service thereafter delivered, when Electric Service is terminated at the request of any tenant.

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6.13 Inspection by Company: Company reserves the right to inspect customer's installation at any time and to refuse to supply or to continue Electric Service whenever Company determines, in its sole discretion, that customer's installation is not in good operating condition. Company does not assume any responsibility in connection with such installation or the inspection thereof.

6.14 Theft or Diversion of Electric Service: Company reserves the right to discontinue Electric Service to a customer under Sections 5.01, 5.02 and 5.03 and remove its facilities from customer's premises: (1) where evidence is found of tampering or interfering with the proper functioning of a meter installation; or (2) for any theft or fraudulent use of Electric Service. Customer shall be subject to prosecution under applicable laws and Company shall be entitled to collect from customer, at the appropriate rate, for all electric power and energy not recorded on the meter by reason of such tampering, interfering, theft, or diversion of Electric Service. Such amount may be estimated by Company from the best available data, and collected together with all expenses incurred by Company on account of such unauthorized act(s). Company may, in addition, require customer to provide at customer's cost a meter installation as specified by Company.

6.15 Facility Interconnection Standard:

A. Interconnection to Company's lines is governed by K.S.A. 66-1,184, et seq., K.S.A. 66-1263 et seq., the Public Utility Regulatory Policy Act of 1978 (PURPA) and the regulations implementing PURPA (18 C.F.R. Part 292), Federal Energy Regulatory Commission Order No. 2003, Southwest Power Pool's Open Access Transmission Tariff and Company's Facility Connection Standard;

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B. The interconnection of non-utility generation to Company's distribution or transmission facilities may increase the risks and potential hazards inherent in operating Company's facilities. Therefore, connections of non-utility generators shall be made in accordance with all provisions set forth in the above statutes, regulations, orders and standards and the standards established by the National Electrical Safety Code (NESC), National Electric Code (NEC), North American Electric Reliability Council (NERC), American National Standards Institute (ANSI), Institute of Electrical and Electronics Engineers (IEEE), and other regulatory or governing body having jurisdiction.

C. Any customer served by Company may interconnect its own electric generation with Company's system provided such customer complies with the following procedures and special conditions:

(1) Customer complies with all permits, license agreements, fees, rules, regulations, ordinances, inspections or other requirements that may be imposed by state, county, city, municipal or other governmental agencies;

(2) Customer provides a minimum advance written notice provided in the appropriate application form to Company of any proposed installation to be connected to Company's facilities. Failure to give such notice shall render customer liable for damages to Company's property, other customers' property and/or injury to persons and all other damages as a result of unauthorized installations. Customer's written notice shall be addressed to the address contained within the form.

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7. COMPANY'S SERVICE OBLIGATIONS

7.01 Supplying Electric Service:

A. Company shall supply Electric Service exclusively under these General Terms and Conditions for Electric Service and Commission-approved Rate Schedules. Electric Service shall be supplied at Points of Delivery, which are adjacent to facilities of Company adequate to and suitable for the Electric Service desired by customer. By taking Electric Service, a customer agrees to abide by and conform to these General Terms and Conditions.

B. When Company is not assured of recovering its investment, special agreements shall be required before Electric Service is initiated with customer. In these instances, customer shall be required to contribute to the cost of construction or otherwise provide Company with a satisfactory guarantee of revenue on the installed facilities.

7.02 Limitation of Liability:

A. Company shall use commercially reasonable efforts to supply steady and continuous Electric Service at the Point of Delivery. Company shall not be liable to customer for any loss, damage or injury whatsoever caused by or arising from Company's operations including loss, damage or injury occasioned by irregularities of or interruptions in Electric Service, leakage, escape or loss of electric energy after same has passed the Point of Delivery or for any other cause unless it shall affirmatively appear that the injury to persons or damage to property complained of has been caused by Company's willful or wanton conduct. In no event shall Company be liable for any loss, damage or injury caused by any defects in customer's wiring or appliances.

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B. Customer shall save Company harmless from all claims for trespass, injury to persons and damage to lawns, trees, shrubs, buildings or other property that may be caused by reason of or related to Company's operations, the provision of Electric Service hereunder and the installation, maintenance or replacement of Company's service lines or other facilities necessary to serve customer, unless it shall affirmatively appear that the injury to persons or damage to property complained of has been caused by Company's willful or wanton conduct.

C. In accordance with its normal work procedures, Company shall exercise reasonable care when installing, maintaining and replacing Company's facilities located on customer's premises. However, beyond such normal procedures, Company assumes no responsibility for trespass, injury to persons or damage to lawns, trees, shrubs, buildings or other property that may be caused by reason of or related to Company's operations, the provision of Electric Service hereunder or the installation, maintenance or replacement of Company's facilities to serve customer, unless it shall be shown affirmatively that the injury to persons or damage to property complained of has been caused by Company's willful or wanton conduct .

7.03 <u>Company's Right of Way and Easements</u>:

A. Customer must provide, without cost to Company, such unobstructed right-of-way for Company's equipment and facilities over, across, under and upon property owned or controlled by customer as Company, in its reasonable discretion, deems necessary for Company to be able to provide safe and reliable Electric Service to customers.

GENERAL TERMS AND CONDITIONS

B. Company shall have the right to trim, remove, eradicate, cut and clear away any trees, limbs, vines and brush on such right-of-way, on utility easements and on land adjacent to Company's facilities (whether or not such facilities are located within a right-of-way or a utility easement) used to serve its customers whenever in Company's reasonable discretion such actions are reasonably necessary for Company to be able to provide safe and reliable Electric Service to customers. Customer must permit Company access to such right-of-way at all reasonable times. In addition to its right to trim, remove, eradicate, cut and clear away any trees, limbs, vines and brush, Company shall have the right of ingress to and egress from customer's property for the purpose of surveying, erecting, constructing, maintaining, inspecting, rebuilding, replacing and repairing Company's facilities used to serve its customers.

C. Customer may not construct buildings or structures which, in Company's reasonable discretion, interfere with or endanger the construction, operation or maintenance of Company's facilities or Company's access to such facilities for any proper purpose.

7.04 Electric Service Information: Company shall furnish without charge reasonable information about the location of Company's Electric Service lines and the character of Electric Service available to any location upon request of a customer or potential customer.

7.05 Electric Service Continuity: Company shall use commercially reasonable efforts to supply steady and continuous Electric Service at the Point of Delivery. Company shall not be liable to customer for any damages to property or equipment, including sensitive electronic equipment (computers, VCR's, etc.), occasioned by irregularities or interruptions, except when directly caused by willful, or wanton acts of Company, its agents, or employees.

GENERAL TERMS AND CONDITIONS

7.06 Facilities Furnished by Company: Company may designate the point on the exterior of the premises to which its Electric Service lines shall be brought for attachment to a customer's Electric Service entrance wires. Customer may choose a different point on the exterior of the premises for attachment of Electric Service, but shall be required to pay any additional cost. Company shall furnish meter receptacles without charge and said meter receptacle(s) shall be installed by customer. Customer shall be responsible for the maintenance, replacement or repair of the meter receptacle after it is installed. Company shall furnish and set meter without charge to customer. All meters, service lines, and other equipment installed by Company shall remain Company's property.

7.06.01 Overhead Electric Service Lines: Company shall install 135 feet of overhead Electric Service line as a standard service line from distribution feeder lines to the exterior wall of a customer's premises. This standard service line shall be free of charge, and is in addition to extensions of electric distribution feeder lines as described in Section 8, Line Extension Policy. Customer shall pay all costs incurred by Company for installation of service lines longer than the standard service line.

7.06.02 Underground Electric Service Lines:

a) Company shall install 135 feet of underground Electric Service line as a standard service line from distribution feeder lines to the exterior wall of a customer's premises. This standard service line shall be limited to the cost of a standard overhead service line, and is in addition to extensions of electric distribution feeder lines as described in Section 8, Line Extension Policy. Customer shall pay all costs incurred by Company for installation of service lines longer than the standard service line.

GENERAL TERMS AND CONDITIONS

b) Customer may request an underground Electric Service line to replace:

i) an overhead Electric Service line which is currently in use, inadequate for Electric Service, or not in use, or

ii) an underground Electric Service line which has failed or is inadequate.

c) Company shall replace the facilities after customer has:

i) forwarded to Company a properly completed application form,

ii) provided an adequate Electric Service entrance, and

iii) properly installed three-inch conduit, including any digging, trenching, and backfilling in accordance with Company service standards, and all federal, state, county, and city code requirements.

d) Customer may request an underground Electric Service line to replace an existing adequate overhead service line. Customer shall pay Company the total installation cost.

7.06.03 Emergency Electric Service Policy: Company may, in its reasonable discretion, install special equipment and/or facilities, such as nonstandard transformers or emergency primary service, manual (MTO) or automatic throw over (ATO) service, or isolated spot secondary network service, etc. when requested by customer. Emergency Electric Service shall be provided in accordance with Company's Electric Service Standards.

GENERAL TERMS AND CONDITIONS

7.07 Maintenance, Replacement, and Emergency Repairs of Company's Facilities: Company shall maintain, repair, or replace, when necessary, all Electric Service facilities installed by Company as described in Section 7.06, Facilities Furnished by Company, which serve customers. Company reserves the right, without incurring any liability, to suspend Electric Service for reasonable periods of time when necessary to maintain, repair, or replace facilities, or in case of any emergency.

7.08 Electric Service Use Limitation: Electric Service supplied by Company shall be subject to all limitations contained in Commission-approved Rate Schedules and these General Terms and Conditions. When multi-phase Electric Service is supplied by Company, customer's load shall be maintained in reasonable electrical balance between phases at the Point of Delivery.

7.09 Relocation or Use of Company's Facilities: Customer shall consult Company before beginning any construction that may affect Company's facilities. Customer shall not enclose Company's facilities, use any poles, wires, structures, or other Company facilities for fastening objects to use as support, or any other purpose. Customer shall not locate anything in close proximity to Company's facilities that shall cause interference with the supply of Electric Service, or cause a dangerous condition to exist. Company shall require customer to reimburse Company for any costs due to a change in the location of meters, service lines, or other Company facilities made at the request of customer. Company's facilities shall be removed or relocated only by employees, agents, or authorized representatives of Company.

7.10 Notice of Complaint Procedure: Once each year Company shall mail to each customer a notice apprising them of the Commission's complaint procedure including its role in settling complaints which have reached an impasse. The notice shall include the Commission's Consumer Protection Office's telephone number and procedures on how to file a complaint. Copies of the notices shall be sent to the Commission.

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THE STATE CORPORATION COMMISSION OF KANSAS

WESTAR ENERGY, INC.

(Name of Issuing Utility)

ENTIRE SERVICE AREA

(Territory to which schedule is applicable)

SCHEDULE GT&C

Replacing Schedule GT&C Sheet 7

which was filed November 3, 2006

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

GENERAL TERMS AND CONDITIONS

7.11 Information regarding Electric Service: Customer may request a report from Company each year about the Electric Service reliability to customer at Company's expense. Additional requests by customer within one year will be provided by Company at customer's expense.

Issued ____________
Month Day Year

Effective ____________
Month Day Year

By ____________
Michael Lennen, Vice President

GENERAL TERMS AND CONDITIONS

8. LINE EXTENSION POLICY

Company will extend the supply of Electric Service to customers in accordance with the following extension policy. This policy applies to extensions of Company's electric distribution lines in the area certificated by the Commission to provide Electric Service. Company will provide details of cost estimates or cost differences as requested by customer. The character and type of the line extension and the route of the extension shall be determined by Company in its sole discretion.

8.01 Extensions of Distribution Lines to Residential Customers: Company will make extensions without the benefit of a customer contribution of its overhead electric distribution system as and when necessary to serve prospective Residential customers applying for that Electric Service located within one-quarter (1/4) mile of existing distribution lines. Company shall not extend any of its lines to reach and serve customers if the cost is greater than the cost of a standard one-quarter (1/4) mile extension from existing pole or wires. However, Company may extend its existing distribution line if customer contributes an amount equal to the excess cost of customer's proposed line extension over the cost of a standard one-quarter (1/4) mile extension.

GENERAL TERMS AND CONDITIONS

8.01.01 Contribution by Customer: If a contribution from residential customer is required for a line extension exceeding the cost of a standard one-quarter (1/4) mile line extension, Company will require that such contribution be paid before construction is started. Company may, at its option, allow customer to pay such contribution in equal monthly installments over a period specified by Company, however such period shall not exceed 60 months. However, customer shall make a down payment of 15% of the total customer contribution or $200 (whichever is greater) prior to construction of the new line. If customer or Company terminates Electric Service, the remaining unpaid contribution shall become immediately due and payable. Company may discontinue Electric Service if customer fails to pay the monthly installments. Company may estimate the amount of the contribution required and adjust the contribution for actual costs incurred for the line extension. If within five (5) years from the date of line extension installation additional permanent customers are connected to the extension, Company shall refund without interest to the original customer or customers an amount equal to the average estimated cost of a standard one-quarter (1/4) mile extension for each added customer, less the cost of the customer's extension. Company shall refund permanent customers whose premises are adjacent to and serviced directly from the original line extension an amount not to exceed their original contribution.

8.01.02 Determination of Standard One-quarter (1/4) Mile Extension: Company shall calculate the cost to construct a standard one-quarter (1/4) mile extension from the nearest existing electric distribution line having sufficient capacity to provide adequate Electric Service to customer along easements, streets, roads, highways, and alleys. The standard one-quarter (1/4) mile extension shall be based on standard overhead construction practices over clear ground free from obstructions and trees. A standard one-quarter (1/4) mile extension consists of single-phase overhead construction with an adequate number of poles and circuit to extend 1,320 feet. The standard extension includes a transformer and is based on standard construction drawings in Company's Line Construction Standard.

GENERAL TERMS AND CONDITIONS

8.01.03 Estimated Costs: If Company requires a contribution or specifies a guarantee of revenue in advance of any construction or modification of Company's facilities as herein described, then that contribution or guarantee shall be based on estimated costs. Company reserves the right to modify such contribution or guarantee of revenue after actual costs becomes known. The term "estimated cost" as used herein will be estimated cost for materials, labor and work equipment, plus Company's related overheads.

8.01.04 Extensions of Underground Distribution Systems:

a) Company may make underground electric distribution system extensions at Company's option when customer or customers request such extensions.

b) Customer or customers will contribute to Company an amount equal to the estimated cost differential between the total cost of the proposed underground distribution extension and the total cost of a conventional overhead distribution extension. Such underground distribution extensions are subject to Company's General Terms and Conditions governing Electric Service and extensions.

c) The customer also provides:

i) the ditching and backfilling,

ii) any necessary conduits required by Company service Standards, and

iii) any secondary wiring required in addition to the one secondary underground service cable which may be installed by Company.

GENERAL TERMS AND CONDITIONS

8.01.05 Area Development: If the promoter, developer, contractor, or owner of a housing development area consisting of five or more residential units request Company to construct its distribution system therein in advance, Company's Policy for Residential Subdivisions shall apply. The Policy for Residential subdivisions does not apply to multi-dwelling construction of more than four residential units, mobile home parks, developments of fewer than five residential units and construction of residential units on lot sizes in excess of one acre.

8.01.06 Right-of-Way Limitations: Company shall not in any case be required to secure private rights-of-way for the purpose of making extensions of electric distribution lines or other facilities to property owned or otherwise controlled by customer. Customer may provide or procure for Company such private rights-of-way as are satisfactory to Company for the construction, operation, and maintenance by Company of its facilities necessary or incidental to the supplying of Electric Service. Such rights-of-way shall be free and clear of obstructions and trees when it interferes with construction and operation of the extension. When necessary, Company shall endeavor to secure franchise rights from municipality to cover extensions required. However, Company will not undertake to make extensions on streets or alleys not covered by lawful franchise grants or any applicable statute or regulation.

8.01.07 Extensions of Special Characteristics: Applications for Electric Service requiring more than 25 kVA of transformer capacity, extensions of three-phase service, or line extensions requiring more than 15,000 volts are reserved for special consideration by Company. With respect to those applications, Company may require customer to provide contribution or guarantee of revenue.

8.01.08 Extraordinary Extensions: If, in Company's reasonable discretion, any extension requires extraordinary construction costs or the prospective Electric Service usage is unlikely to generate revenues from the extension that will pay Company a fair return on its investment, Company reserves the right to:

GENERAL TERMS AND CONDITIONS

a) require customer contribution sufficient to compensate Company for the extraordinary expense involved, or

b) a satisfactory guarantee of revenue.

8.01.09 Extensions to be Property of Company: All extensions made under these rules shall be and remain the property of Company.

8.02 Service to Permanent Mobile Home Parks: Electric Service is available, in all territory served by Company, for the operation of mobile home parks which shall be alternating current, single phase, at approximately 60 cycles, 120/240 volts.

8.02.01 Permanent Mobile Home Park: A permanent mobile home park will be one which provides such features as paved driveways, walkways, underground sewer and water facilities, and orderly arranged mobile home sites. In the absence of such features, subsection 8.01.08 of Company's extension rules will apply.

8.02.02 Customer-owned Distribution Systems in Existing Parks: Mobile home park owners and/or operators receiving all of the electric energy used in the park through a single meter as of November 1, 1978 may continue, at their option, to be served on such one-meter service and will be billed under Company's applicable rate schedule. However, Electric Service to each mobile home within such park will be supplied unmetered and shall not be resold on a metered basis.

8.02.03 Company's Distribution System in New Parks: Company will install, own and maintain the distribution facilities to the mobile homes of individuals and to mobile home sites or common use facilities within a permanent type of park or area provided an agreement for service to mobile homes is signed by the individual or the court owner or operator. Company's obligation under this subsection 8.02.03 is subject to the park owner and/or operator furnishing easements, satisfactory to Company, along a mutually agreed upon route for the distribution system within the park.

GENERAL TERMS AND CONDITIONS

8.02.04 Service Terminals: The individual or the park owner or operator will install, own, and maintain the service terminals at each service location in accordance with Company's specifications.

8.02.05 Relocation of Lines: Relocation of lines, after the initial installation, shall be at customer's expense (park owners/operators, or individual customers within the mobile home park). Customer shall install service terminals in accordance with Company's specifications in order that each mobile home location shall have a separate meter.

8.02.06 Billing Rates: Company will install, own and maintain the metering equipment necessary to measure the Electric Service delivered to each service location within the park and render a monthly Electric Service bill for each meter installed. Electric Service to each service location will be provided under the applicable rate schedule for the class of service being rendered directly to the occupant of the mobile home at each service location, provided a standard application for Electric Service has been received by such occupant and accepted by Company. Electric Service bills for all other meters installed in the park will be rendered to the park owner or operator. Payment of each bill will be the responsibility of the party (i.e., customer) to whom the bill is rendered. All Electric Service to common use portions of the mobile home park shall be metered under the Small General Service Rate schedule.

GENERAL TERMS AND CONDITIONS

All electric service to common use facilities of the court will be separately metered at each service location unless the owner or operator owns, installs, and maintains such electric circuits within the court interconnecting any or all of the common use facilities to permit same to be metered at a single service location. Service at any metered location will be discontinued at the request of customer and the meter thereupon may be removed or locked in place at which time the minimum bill provisions of the applicable rate schedule shall cease. In such cases, a connection charge, as set forth in Subsection 12.01, Connection Charge, will be applicable and payable upon customer's reapplication for service at such location, or otherwise by the mobile home court or operator.

8.02.07 Resale of Service Prohibited: The park operator shall not separately charge the occupant of any mobile home site for Electric Service. Such separate charge constitutes a resale of Electric Service and is prohibited. However, with the written consent of Company, the park operator may pass on to the occupant of a mobile home site an amount equal to the billing received by the operator for Electric Service rendered to such occupant.

8.02.08 Inspection of Facilities: Service will at all times be subject to inspection and approval of the conditions of the user's premises and terminal facilities for the receipt and use of Electric Service. The persons authorized therefore by law, ordinance or governmental regulations will make such inspection and approval. In case there be no such person, Company will provide the inspection and approval. Company shall not be liable for the condition of the facilities, equipment or appliances of customer or user as a result of its performance of inspection and approval will not impose on Company any responsibility or liability for the safe condition of the facilities, equipment or appliances of customer or user. If Customer or user fails at all times to maintain the premises and facilities in accordance with applicable rules for safety for the use of Electric Service, Company will have the right to terminate Electric Service.

GENERAL TERMS AND CONDITIONS

8.02.09 Other Terms and Conditions of Electric Service: Electric Service hereunder is subject to all rules, regulations and ordinances of any governmental body having authority in the area in which the Electric Service is provided.

8.03 Extension of Lines to Non-Residential Customers: Each application to Company for Electric Service requiring an extension to a non-residential customer of Company's existing distribution facilities will be studied by Company, as received. Company may determine the amount of investment warranted by Company in making such extension giving full consideration to customer's load requirements and characteristics and Company's estimated revenue from customer during the term of customer's service agreement as may be required by Company. In the absence of special arrangements (Line Extension Agreement) between customer and Company, customer shall pay Company for any cost of such extension in excess of the investment warranted by Company.

8.03.01 Determination of non-residential customer contribution: The following calculation of customer's Contribution In Aid of Construction (CIAC) will be applied to extensions of non-residential Electric Service, as necessary.

a) $CIAC_{OH}$ = Construction cost - (4 X expected annual non-fuel energy charge revenue) - (4 X Expected annual demand charge revenue) - (4 X expected annual customer charge revenue)

b) $CIAC_{Tot} = CIAC_{OH} +$ Underground differential cost

c) If the revenue supports construction costs, then no CIAC shall be required. If the revenue/construction comparison shows a CIAC to be required, customer will pay to Company prior to Company making the extension. When customer secures additional load, such payment may be waived upon Company's prior written approval.

d) Company may at its option increase the results of the formula above for the effects of income tax provided the income tax effect is greater than $40,000.

Issued ______________________
Month Day Year

Effective ______________________
Month Day Year

By Michael Lennen
Michael Lennen, Vice President

GENERAL TERMS AND CONDITIONS

8.04 Extensions from Existing Underground Network: In those areas where Company provides underground network service, Company shall furnish, install, own, operate, and maintain a maximum of 10 feet of underground service conductor. If additional length secondary service conductors are required, customer shall reimburse Company for its added expense.

8.05 Extensions of Underground Service:

A. In any area where Company's existing primary and secondary distribution facilities are constructed underground, or if the governmental body having jurisdiction requires underground construction, then only underground service conductors will be permitted.

B. Customer shall pay the cost difference between a conventional overhead extension and the underground extension. Upon Company's prior approval, Customer may supply trenching, backfilling, any necessary conduit if required, transformer pads and other items to reduce the amount of the cost difference. All such in-kind work shall be constructed or completed to Company's construction specifications and in conjunction with Company's construction schedule. Company, at its reasonable discretion, shall require customer's in-kind work to be redone if not constructed according to Company's construction specifications.

8.06 Emergency Primary Service Policy:

A. Unless Company has provided written approval due to special circumstances, a customer that benefits directly from duplicate, redundant or emergency service shall pay Company the incremental expense of duplicate facilities installed and maintained to meet customer's needs.

GENERAL TERMS AND CONDITIONS

B. Definitions:

(1) Emergency Primary Service means a distribution circuit (duplicate, redundant or emergency source) to customer solely for backing up the normal or preferred source. Company shall maintain sufficient substation and circuit capacity on the duplicate, redundant or emergency source to backup the normal or preferred source.

(2) Normal or preferred source means the circuit which normally provides service to customer.

(3) Duplicate, Redundant or Emergency source means the circuit which provides service should the normal or preferred source become unavailable.

(4) Automatic Throwover (ATO) Service means service whereby transfer from normal or preferred to redundant, duplicate or emergency source is done automatically by a switch arrangement which senses voltage and transfers to the standby or emergency source when no voltage is sensed on the normal source

(5) Manual Throwover Service means service whereby transfer from normal or preferred to redundant, duplicate or emergency source is done by manually opening and closing the appropriate switch device(s).

(6) Isolated Spot Secondary Network means service which consists of two or more transformers supplying a common secondary bus from which services are tapped from Company's underground network. Company reserves the right to limit duplicate, redundant or emergency connections to underground networks.

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THE STATE CORPORATION COMMISSION OF KANSAS

WESTAR ENERGY, INC.

(Name of Issuing Utility)

ENTIRE SERVICE AREA

(Territory to which schedule is applicable)

SCHEDULE GT&C

Replacing Schedule GT&C Sheet 11

which was filed January 21, 2009

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

GENERAL TERMS AND CONDITIONS

C. Cost for Emergency Service: Company may provide a redundant, duplicate or emergency source to customer upon request but shall be fully compensated by customer. The cost of providing necessary facilities shall be estimated by Company. Payment in full is required from customer before equipment is ordered. Company may permit customer to pay the outstanding amount in equal monthly installments or make other suitable arrangements to guarantee recovery of the additional costs. The costs of necessary facilities may include:

(1) Substation capacity. Company shall charge customer for substation capacity kept in reserve to accommodate load upon transfer to the emergency source if customer requests such reserve capacity.

(2) Circuit capacity. Customer shall be charged for the proportional share of the cost to build a new circuit large enough to carry customer's load. If existing circuitry is sufficient, the cost shall be determined by the ratio of the amount of MW capacity reserved divided by the total capacity of the existing circuit times the current construction costs less accumulated depreciation based on the book depreciation rates of Company times the average life of the plant.

(3) Other costs. Customer shall pay the costs of all Company labor, and materials used to supply emergency Electric Service. The cost of labor and materials shall include Company's overhead costs. In addition, customer shall pay all incremental expenses such as taxes and insurance associated with the capacity of the facilities reserved for customer's use as determined by Company.

Issued ______________________
Month Day Year

Effective ______________________
Month Day Year

By ______________________
Michael Lennen, Vice President

GENERAL TERMS AND CONDITIONS

8.07 Relocation of Company Facilities: Customer shall consult Company before beginning any construction that may affect Company's facilities. Customer shall not enclose Company's facilities, use any poles, wires, structures, or other Company facilities for fastening objects to use as support or any other purpose. Customer shall not locate anything in close proximity to Company's facilities that shall cause interference with the supply of Electric Service or cause a dangerous condition to exist. Customer shall reimburse Company for any costs due to a change in the location of meters, service lines, or other Company facilities made at customer's request. Company's facilities shall be removed or relocated only by Company's employees, agents, or authorized representatives. If customer's request to relocate Company's facilities is associated with customer's expansion, then Section 8.03 Extensions of Lines to Non-Residential Customers shall apply.