

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

(Name of Issuing Utility)

SOUTH RATE AREA

(Territory to which schedule is applicable)

Index _____

SCHEDULE EHLF-RTP

Replacing Schedule EHLF-RTP Sheet 6

which was filed January 21, 2009

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

Sheet 6 of 7 Sheets

ENERGYWISE HIGH LOAD FACTOR REAL TIME PRICING SERVICE - PILOT

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. Tax Adjustment

DEFINITIONS AND CONDITIONS

1. Alternating current, at approximately 60 hertz, at the standard phase and voltage available, shall be supplied to a single location at points on Company's existing transmission or distribution facilities having sufficient capacity. The 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.

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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

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SOUTH RATE AREA

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SCHEDULE EHLF-RTP

Replacing Schedule EHLF-RTP Sheet 7

which was filed January 21, 2009

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

Sheet 7 of 7 Sheets

ENERGYWISE HIGH LOAD FACTOR REAL TIME PRICING SERVICE - PILOT

DEFINITIONS AND CONDITIONS CONTINUED

3. Customer shall execute an addendum to the Electric Service Agreement which will require an initial term of service under this rate schedule of at least 12 consecutive months. Electric service shall continue under this rate schedule unless the addendum is canceled by the customer, providing written notice 90 days 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 69 kV or above, the Demand Charge shall be decreased by \$0.88 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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**THE STATE CORPORATION COMMISSION OF KANSAS
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SCHEDULE GSS

Replacing Schedule GSS Sheet 1

SOUTH RATE AREA

(Territory to which schedule is applicable)

which was filed January 21, 2009

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

~~4.37034.5703¢~~ per kWh
~~3.80343.8197¢~~ per kWh
3.2365¢ per kWh

first 70 kWh per kW of Billing Demand
next 160 kWh per kW of Billing Demand
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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SCHEDULE _____ GSS _____

Replacing Schedule _____ GSS _____ Sheet 2 _____

SOUTH RATE AREA

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which was filed _____ January 21, 2009 _____

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. Tax Adjustment

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**THE STATE CORPORATION COMMISSION OF KANSAS
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SCHEDULE GSS

Replacing Schedule GSS Sheet 3

SOUTH RATE AREA

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which was filed January 21, 2009

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

Sheet 3 of 4 Sheets

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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THE STATE CORPORATION COMMISSION OF KANSAS
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SCHEDULE GSS

Replacing Schedule GSS Sheet 4

SOUTH RATE AREA

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

Sheet 4 of 4 Sheets

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
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SCHEDULE HLF

Replacing Schedule HLF Sheet 2

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Sheet 2 of 3 Sheets

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
- 6. Tax Adjustment

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SCHEDULE HLF

Replacing Schedule HLF Sheet 3

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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 \$0.88 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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**THE STATE CORPORATION COMMISSION OF KANSAS
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SCHEDULE MGS

Replacing Schedule MGS Sheet 1

SOUTH RATE AREA

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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.
 1.91172.0335¢ per kWh

Summer Period - Energy used during the billings months of June through September.
 3.1244¢ per kWh

DEMAND CHARGE \$9.6484209.75 per kW

Plus all applicable adjustments and surcharges.

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SCHEDULE MGS

Replacing Schedule MGS Sheet 2

SOUTH RATE AREA

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Sheet 2 of 3 Sheets

MEDIUM GENERAL SERVICE

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.

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.

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MEDIUM GENERAL SERVICE

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. Tax Adjustment

DEFINITIONS AND CONDITIONS

1. Alternating current, at approximately 60 hertz, at the standard phase and voltage available shall be supplied to a single location at points on Company's existing 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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SCHEDULE PAL

Replacing Schedule PAL Sheet 1

which was filed January 21, 2009

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

Sheet 1 of 6 Sheets

PRIVATE AREA LIGHTING SERVICE

AVAILABLE

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

APPLICABLE

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

EQUIPMENT AND SERVICE PROVIDED

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

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

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SCHEDULE PAL

Replacing Schedule PAL Sheet 2

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PRIVATE AREA LIGHTING SERVICE

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

NET MONTHLY BILL

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

	<u>Lumen</u>	<u>Wattage</u>	<u>Type</u>	<u>Fixture KWh</u>	<u>Standard Price</u>
	High Pressure Sodium Lamps				
1.	5,700	70	Space	68	\$ 8.91 8.44
2.	14,500	150	Space	115	\$ 13.50 12.76
3.	14,500	150	Flood	115	\$ 14.50 13.78
4.	45,000	400	Space	290	\$ 31.25 29.69
5.	45,000	400	Flood	290	\$ 31.85 30.40
	Metal Halide				
6.	13,500	250	Flood	182	\$ 27.50 25.90
7.	24,000	400	Flood	305	\$ 38.50 36.22

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SCHEDULE PAL

Replacing Schedule PAL Sheet 3

SOUTH RATE AREA

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

Sheet 3 of 6 Sheets

PRIVATE AREA LIGHTING SERVICE

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

Mercury Vapor

	<u>Lumen</u>	<u>Wattage</u>	<u>Type</u>	<u>Fixture kWh</u>	<u>Standard Price</u>
1.	7,000	175	Space	70	\$ 8.60 8.72
2.	20,000	400	Space	160	\$15.40 16.15
3.	20,000	400	Flood	160	\$25.23 26.02
4.	52,000	1000	Space	380	\$34.85 33.50
5.	59,000	1000	Flood	380	\$52.61

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

<u>Filament Lamps</u>	<u>Per Lamp</u>
4000 lumens (300W)	<u>\$12.44</u> 11.96

<u>Fluorescent Lamps</u>	<u>Per Lamp</u>
6900 lumens (110 W)	<u>\$ 11.07</u> 10.64

Multiple Lighting Unit Service:

~~\$3.59~~ 3.50 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.

Standard Extension The monthly charge per standard extension shall be \$2.75 2.50.

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SCHEDULE PAL

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PRIVATE AREA LIGHTING SERVICE

ADJUSTMENTS AND SURCHARGES

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

1. 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

DEFINITIONS AND CONDITIONS

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

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SCHEDULE PAL

Replacing Schedule PAL Sheet 5

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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 devices shall be permitted on this circuit. Company shall supply and maintain the dust-to-dawn controller.

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SCHEDULE PAL

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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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SCHEDULE REIS

Replacing Schedule REIS Sheet 1

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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.

5.05045.1630 ¢ per kWh	first 70,000 kWh
4.02334.1118 ¢ per kWh	next 180,000 kWh
2.98583.0515 ¢ per kWh	additional kWh

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

5.05045.1615 ¢ per kWh	first 70,000 kWh
5.67295.7977 ¢ per kWh	next 180,000 kWh
5.83575.9641 ¢ per kWh	additional kWh

Plus all applicable adjustments and surcharges.

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SCHEDULE _____ **REIS** _____

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SOUTH RATE AREA

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which was filed _____ **January 21, 2009** _____

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

Sheet 2 of 3 Sheets

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. Tax Adjustment

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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Effective _____
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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)

SCHEDULE REIS

Replacing Schedule REIS Sheet 3

SOUTH RATE AREA

(Territory to which schedule is applicable)

which was filed January 21, 2009

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

Sheet 3 of 3 Sheets

RESTRICTED EDUCATIONAL INSTITUTION SERVICE

DEFINITIONS AND CONDITIONS CONTINUED

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
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SCHEDULE RITODS

Replacing Schedule RITODS Sheet 1

SOUTH RATE AREA

(Territory to which schedule is applicable)

which was filed January 21, 2009

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.

\$17.0117017.08777	first 10 kWh
8.56708.6554¢ per kWh	Weekday use
8.56708.6554¢ per kWh	Weekday evening use
5.63305.8282¢ per kWh	Night and weekend use

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

\$17.0117017.08777	first 10 kWh
15.117015.8777¢ per kWh	Weekday use
8.56708.6554¢ per kWh	Weekday evening use
5.63305.8282¢ per kWh	Night and weekend use

Plus all applicable adjustments and surcharges.

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**THE STATE CORPORATION COMMISSION OF KANSAS
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SCHEDULE _____ RITODS _____

Replacing Schedule RITODS Sheet 3

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

Sheet 3 of 3 Sheets

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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THE STATE CORPORATION COMMISSION OF KANSAS
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SCHEDULE RPS

Replacing Schedule RPS Sheet 1

SOUTH RATE AREA

(Territory to which schedule is applicable)

which was filed January 21, 2009

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

Sheet 1 of 4 Sheets

RESTRICTED PEAK SERVICE

AVAILABLE

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	1.5342 <u>1.5994</u> ¢ per kWh
DEMAND CHARGE	
On-Peak Billing Demand	\$9.45 per kW
Off-Peak Billing Demand	\$2.09 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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THE STATE CORPORATION COMMISSION OF KANSAS
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SCHEDULE RPS

Replacing Schedule RPS Sheet 2

SOUTH RATE AREA

(Territory to which schedule is applicable)

which was filed January 21, 2009

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

Sheet 2 of 4 Sheets

RESTRICTED 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. Tax Adjustment

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SCHEDULE RPS

Replacing Schedule RPS Sheet 3

SOUTH RATE AREA

(Territory to which schedule is applicable)

which was filed January 21, 2009

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

Sheet 3 of 4 Sheets

RESTRICTED 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 RPS

Replacing Schedule RPS Sheet 4

which was filed January 21, 2009

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

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RESTRICTED 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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SCHEDULE RS

Replacing Schedule RS Sheet 1

which was filed January 21, 2009

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

Sheet 1 of 5 Sheets

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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SCHEDULE RS

Replacing Schedule RS Sheet 2

which was filed January 21, 2009

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

Sheet 2 of 5 Sheets

RESIDENTIAL SERVICE

Standard Electric Service

NET MONTHLY BILL

CUSTOMER CHARGE \$8.00

ENERGY CHARGE

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

6.20026.2800 ¢ per kWh	first 500 kWh
5.99646.1108 ¢ per kWh	next 400 kWh
4.64644.7988 ¢ per kWh	additional kWh

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

6.20026.2800 ¢ per kWh	first 500 kWh
6.20026.2082 ¢ per kWh	next 400 kWh
7.44647.6025 ¢ per kWh	additional kWh

Plus all applicable adjustments and surcharges.

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SCHEDULE RS

Replacing Schedule RS Sheet 4

SOUTH RATE AREA

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

Sheet 4 of 5 Sheets

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. Tax Adjustment

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SCHEDULE RS

Replacing Schedule RS Sheet 5

SOUTH RATE AREA

(Territory to which schedule is applicable)

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

Sheet 5 of 5 Sheets

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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SCHEDULE RTESC

Replacing Schedule RTESC Sheet 1

which was filed January 21, 2009

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

Sheet 1 of 3 Sheets

RESTRICTED TOTAL ELECTRIC - SCHOOL AND CHURCH SERVICE

AVAILABLE

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
~~5.08~~45.1815¢ per kWh for all kWh

Summer Period - Energy used during billing months of June through September
~~6.08~~46.2112¢ 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

SOUTH RATE AREA

(Territory to which schedule is applicable)

which was filed January 21, 2009

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. Tax Adjustment

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.
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.

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SCHEDULE RTESC

Replacing Schedule RTESC Sheet 3

which was filed January 21, 2009

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

Sheet 3 of 3 Sheets

RESTRICTED TOTAL ELECTRIC – SCHOOL AND CHURCH SERVICE

DEFINITIONS AND CONDITIONS CONTINUED

- 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.

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SCHEDULE _____ SES _____

Replacing Schedule _____ SES _____ Sheet 1 _____

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(Territory to which schedule is applicable)

which was filed _____ April 1, 2009 _____

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	\$16.00
ENERGY CHARGE	2.06872 .1140¢ per kWh
DEMAND CHARGE	\$7.007.15 per kW of Billing Demand

Plus all applicable adjustments and surcharges.

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SCHEDULE _____ SES _____

Replacing Schedule _____ SES _____ Sheet _____ 2 _____

SOUTH RATE AREA

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

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STANDARD EDUCATIONAL SERVICE

MINIMUM MONTHLY BILL

The above rate for zero consumption plus all applicable adjustments and surcharges.

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.

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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SCHEDULE SES

Replacing Schedule SES Sheet 3

which was filed April 1, 2009

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

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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. Tax Adjustment

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 21, 2009

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 \$16.00

ENERGY CHARGE

6.17316.2215¢ per kWh for the first 1,200 kWh

3.99274.0971¢ per kWh for all remaining kWh

DEMAND CHARGE

Winter Period - Demand set in the billing months of October through May.
\$ 3.75 per kW of Billing Demand, over 5 kW

Summer Period - Demand set in the billing months of June through September.
\$ 7.00 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 _____

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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	\$16.00
ENERGY CHARGE	7.03987.2483¢ 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	\$16.00
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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)

SCHEDULE SGS

Replacing Schedule SGS Sheet 3

SOUTH RATE AREA

(Territory to which schedule is applicable)

which was filed January 21, 2009

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

Sheet 3 of 5 Sheets

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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THE STATE CORPORATION COMMISSION OF KANSAS
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SCHEDULE SGS

Replacing Schedule SGS Sheet 4

SOUTH RATE AREA

(Territory to which schedule is applicable)

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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. Tax Adjustment

DEFINITIONS AND CONDITIONS

1. Alternating current, at approximately 60 hertz, at the standard phase and voltage available shall be supplied to a single location at points on Company's existing 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 the customer.

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SCHEDULE SGS

Replacing Schedule SGS Sheet 5

which was filed January 21, 2009

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Sheet 5 of 5 Sheets

SMALL GENERAL SERVICE

DEFINITIONS AND CONDITIONS CONTINUED

- 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.

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THE STATE CORPORATION COMMISSION OF KANSAS
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SCHEDULE SL

Replacing Schedule SL Sheet 1

SOUTH RATE AREA

(Territory to which schedule is applicable)

which was filed January 21, 2009

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Sheet 1 of 8 Sheets

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.

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SCHEDULE SL

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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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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	\$5.905.8	(a)
		5	
8,500 Lumens	100 watts	\$8.147.9	(a)
		0	
14,500 Lumens	150 watts	\$11.981	(a)
		1.41	
25,600 Lumens	250 watts (setback fixture)	\$20.18	(a)
25,600 Lumens	250 watts	\$16.11	(a)
45,000 Lumens	400 watts	\$22.23	(a)

Metal Halide Lamp of:

Per Installation

8,800 Lumens	175 watts, or smaller	\$20.962	(a)
		1.01	
13,500 Lumens	250 watts	\$26.762	(a)
		7.00	
24,000 Lumens	400 watts	\$31.003	(a)
		1.46	

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

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7,000 Lumens	175 watts, or smaller	\$5.615.3	(a)
		4	
10,000 Lumens	250 watts	\$6.987.4	(a)
		3	
20,000 Lumens	400 watts	\$12.2342	(a)
		.41	
52,000 Lumens	1000 watts	\$16.1745	(a)
		.70	
52,000 Lumens	1000 watts (90000 fixture)	\$35.4232	(b)
		.23	

STREET LIGHTING

<u>Metal Halide Lamp(s) of:</u>		<u>Per Installation</u>	
33,000 Lumens	400 watts	\$24.5924	(c)
		.11	
2 at 33,000 Lumens	400 watts	\$42.9042	(c)
		.17	
90,000 Lumens	1000 watts	\$34.73	(b)
Tower	6 Lamp Fixture	\$155.041	
		52.00	

<u>Filament Lamp of:</u>	<u>Per Installation</u>
2,500 Lumens or smaller	\$5.204.95
4,000 Lumens	\$6.185.89
6,000 Lumens	\$8.357.95
10,000 Lumens	\$11.4210.88
15,000 Lumens	\$16.0215.26

In addition to the above monthly charge, the following additional charges may apply if applicable:

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SOUTH RATE AREA

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- (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:

 - \$6.25 per standard installed on or after May 1, 1983.
 - ~~\$2.752-50~~ 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

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SCHEDULE SL

Replacing Schedule SL Sheet 6

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- 5. Renewable Energy Program Rider
- 6. Tax Adjustment

DEFINITIONS AND CONDITIONS

- 1. Standard fixtures available for installation hereunder shall be determined by the Company on the basis of their quality, capital and maintenance costs, long term availability, general customer acceptance and other factors.
- 2. All nonstandard installations will be installed only at the Company's option. Company is under no obligation to maintain an inventory of spare parts for nonstandard installations.
- 3. Company 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.

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

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SCHEDULE SL

Replacing Schedule SL Sheet 7

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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

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SCHEDULE _____ **SL** _____

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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.

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**THE STATE CORPORATION COMMISSION OF KANSAS
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SCHEDULE ST

Replacing Schedule ST Sheet 1

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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	\$16.00
ENERGY CHARGE	\$6.173 <u>16.4109¢</u> per kWh
DEMAND CHARGE	

Winter Period - Demand set in the billing months of October through May.
\$4.00 per kW of Billing Demand, over 5 kW

Summer Period - Demand set in the billing months of June through September.
\$7.00 per kW of Billing Demand, over 5 kW

Plus all applicable adjustments and surcharges.

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SCHEDULE ST

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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. Tax Adjustment

SERVICE INITIATION 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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SCHEDULE ST

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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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SCHEDULE ST

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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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SCHEDULE ST

Replacing Schedule ST Sheet 5

which was filed January 21, 2009

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

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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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**BEFORE THE STATE CORPORATION COMMISSION
OF THE STATE OF KANSAS**

**DIRECT TESTIMONY
OF
GREG A. GREENWOOD
WESTAR ENERGY**

DOCKET NO. _____

I. INTRODUCTION

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Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

A. Greg A. Greenwood, 818 South Kansas Avenue, Topeka, Kansas
66612.

Q. BY WHOM AND IN WHAT CAPACITY ARE YOU EMPLOYED?

A. Westar Energy, Inc., as Vice President, Generation Construction.

**Q. PLEASE DESCRIBE YOUR EDUCATIONAL BACKGROUND
AND BUSINESS EXPERIENCE.**

A. In 1988, I graduated magna cum laude with a Bachelor of Business
Administration degree in Accounting from Washburn University. I
am also a certified public accountant, with five years of public
accounting experience prior to my joining Westar. I joined Westar
in April 1993 as a staff accountant in the corporate tax department.
In September 1995, I joined the finance department as a financial

1 analyst. I have held a variety of positions of increasing
2 responsibility within the finance organization since that time,
3 focusing primarily on financial forecasting and financial analysis, as
4 well as raising funds for Westar in the capital markets. I was
5 Westar's Treasurer from February 2003 through August 2006
6 before being named Vice President, Generation Construction in
7 August 2006.

8 **Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY?**

9 A. I will:

- 10 1. Summarize the filing and introduce Westar's other
11 witnesses;
- 12 2. Discuss cost recovery of our 295 MWs of wind generation
13 that was addressed in the wind energy predetermination
14 case (Docket No. 08-WSEE-309-PRE) (the "Wind
15 Predetermination Docket") and our 2008 rate review (Docket
16 No. 08-WSEE-1041-RTS) (the "1041 Docket"), and
- 17 3. Discuss cost recovery of Phase II of the Emporia Energy
18 Center (EEC) that was addressed in the EEC
19 predetermination case (Docket No. 07-WSEE-616-PRE) (the
20 "EEC Predetermination Docket") and the 1041 Docket.

21 **II. SUMMARY OF THE FILING**

22 **Q. HOW IS THIS FILING DIFFERENT FROM OTHER RATE CASES**
23 **FILED BY WESTAR IN THE PAST?**

1 A. Because this case is being filed within 12 months of the
2 Commission's order in Westar's most recent rate case, we made an
3 "abbreviated filing" under provisions of the Commission's
4 regulations that allow for elimination of data that duplicates
5 information provided in the prior case. To follow the process under
6 the applicable regulation, we must be "willing to adopt all the
7 regulatory procedures, principles, and rate of return established by
8 the commission in that order." K.A.R. 82-1-231(b)(3)(A). We were
9 also required to obtain permission from the Commission to file in
10 this manner. K.A.R. 82-1-231(b)(3)(B).

11 **Q. IS WESTAR WILLING TO ADOPT ALL THE REGULATORY**
12 **PROCEDURES, PRINCIPLES, AND RATE OF RETURN**
13 **ESTABLISHED BY THE COMMISSION IN THE PRIOR RATE**
14 **ORDER?**

15 A. Yes. Our filing adopts all of the Commission's rulings in the prior
16 case and updates our costs to reflect the commercial operation of
17 our wind generation and EEC Phase II. And, as required, our filing
18 is based on the cost of capital of 8.4949% adopted in the prior case
19 based on a return on equity of 10.4%.

20 **Q. DID THE COMMISSION'S ORDER IN DOCKET NO. 08-WSEE-**
21 **1041-RTS ADDRESS THE AMOUNT THAT WESTAR WOULD BE**
22 **ABLE TO RECOVER IN THIS PROCEEDING?**

1 A. Yes. The Commission's Order approved a Stipulation and
2 Agreement that provided:

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

10 *Order Granting Joint Motion and Approving Stipulation and*
11 *Agreement in its Entirety*, at ¶ 39, Docket No. 08-WSEE-1041-RTS
12 (January 21, 2009).

13 **Q. DID WESTAR RECEIVE PERMISSION FROM THE COMMISSION**
14 **TO MAKE AN ABBREVIATED FILING?**

15 A. Yes. We received the required permission from the Commission in
16 the 1041 Docket. *Id.*, at Ordering Paragraph E.

17 **Q. THE STIPULATION AND AGREEMENT APPROVED BY THE**
18 **COMMISSION IN THE 1041 DOCKET ALSO ALLOWED**
19 **WESTAR TO USE ABBREVIATED RATE SETTING PROCESS**
20 **TO ADDRESS SUBSTANTIAL CHANGES IN TAX OR OTHER**
21 **APPLICABLE LAWS OR REGULATIONS OR OTHER MAJOR**
22 **EVENTS RESULTING IN SIGNIFICANT DIFFERENCES IN**
23 **WESTAR'S COSTS. ARE ANY SUCH COSTS INCLUDED IN**
24 **THIS FILING?**

25 A. No. We are not aware of any substantial changes that would result
26 in significant differences in our costs. We did however reflect the
27 reduction in the Kansas corporate income tax rate from the 7.35%

1 rate used in our filing in the 1041 Docket to the current rate of
2 7.05%.

3 **Q. WHAT IS THE RATE IMPACT OF THE FILING?**

4 A. The filing increases rates in Westar North by \$9,714,275 and in
5 Westar South by \$10,005,017.

6 **Q. WHO ARE THE OTHER WITNESSES FOR WESTAR?**

7 A. Kevin Kongs testifies on accounting and tax matters and presents
8 appropriate ratemaking adjustments. Dick Rohlfis testifies
9 concerning rate design and the allocation of EEC Phase II capital
10 costs and related expenses between Westar North and South.

11 **III. WIND GENERATION**

12 **Q. WHAT IS THE STATUS OF THE 295 MWS OF WIND**
13 **GENERATION THAT WERE THE SUBJECT OF THE WIND**
14 **PREDETERMINATION DOCKET?**

15 A. All 295 MWs of wind generation are in commercial operation.

16 **Q. WHAT PORTION OF THE 295 MW OF WIND GENERATION**
17 **DOES WESTAR OWN?**

18 A. Westar owns 149 MW of wind generation consisting of all of the
19 Central Plains wind farm located near Leoti and one-half of the Flat
20 Ridge wind farm located near Medicine Lodge.

21 **Q. WHAT AMOUNT FOR WESTAR'S OWNED GENERATION DID**
22 **THE COMMISSION APPROVE FOR INCLUSION IN RATES IN**
23 **THE WIND PREDETERMINATION DOCKET?**

1 A. The Commission approved a total cost for the owned wind
2 generation of up to \$282 million for inclusion in rates.

3 **Q. HOW DID THE INSTALLED CONSTRUCTION COST OF THE**
4 **OWNED WIND GENERATION FACILITIES COMPARE TO THE**
5 **AMOUNT APPROVED IN THE WIND PREDETERMINATION**
6 **DOCKET?**

7 A. Our actual installed cost was approximately \$273 million or about
8 \$9 million less than the \$282 million amount approved by the
9 Commission in the Wind Predetermination Docket.

10 **Q. HOW SHOULD THE COMPLETION AND COMMERCIAL**
11 **OPERATION OF THE WIND FACILITIES BE REFLECTED IN**
12 **RATES?**

13 A. For the units that we own, plant in service needs to be increased to
14 reflect the final construction cost. Operating and maintenance
15 costs, including applicable depreciation, and related tax benefits
16 are also included as adjustments in our Application. The
17 development of these adjustments is described and supported in
18 the testimony of Mr. Kongs.

19 The cost of wind generation under purchased power
20 agreements is already reflected in our Retail Energy Cost
21 Adjustment (RECA).

22 **IV. EMPORIA ENERGY CENTER (EEC)**

23 **Q. WHAT IS THE STATUS OF EEC PHASE II?**

24 A. It is complete and in commercial operation.

1 **Q. WHAT AMOUNT DID THE COMMISSION APPROVE IN THE EEC**
2 **PREDETERMINATION DOCKET FOR INCLUSION IN RATES?**

3 A. The Commission approved a cost of EEC (Phases I and II) of up to
4 \$318 million for inclusion in rates.

5 **Q. HOW DID THE INSTALLED CONSTRUCTION COST OF THE**
6 **EEC COMPARE TO THE AMOUNT APPROVED IN THE EEC**
7 **PREDETERMINATION DOCKET?**

8 A. EEC Phase I was placed in service during the spring 2008 and
9 EEC Phase II was completed about two months early in February
10 2009. Our installed cost for all of EEC was \$304.6 million or \$13.4
11 million less than the amount approved by the Commission in the
12 EEC Predetermination Docket. I would also note that the rated
13 capacity of EEC is higher than we originally expected – 665 MW
14 compared to our previous estimate of 610 MW – resulting in a 12%
15 reduction in the per kw installed cost from our pre-construction
16 estimate.

17 **Q. HOW SHOULD THE COMPLETION AND COMMERCIAL**
18 **OPERATION OF PHASE II OF EEC BE REFLECTED IN RATES?**

19 A. Plant in service needs to be increased to reflect the final
20 construction cost for Phase II. Mr. Kongs addresses the needed
21 adjustments in his testimony. Additional operating and maintenance
22 costs related to completion of Phase II, including applicable
23 depreciation, are also included as adjustments in our Application.

- 1 The development of these adjustments is described and supported
- 2 in the testimony of Mr. Kongs.
- 3 **Q. THANK YOU.**

**BEFORE THE STATE CORPORATION COMMISSION
OF THE STATE OF KANSAS**

DIRECT TESTIMONY

OF

KEVIN KONGS

WESTAR ENERGY

DOCKET NO. _____

1 **Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.**

2 A. Kevin Kongs, 818 South Kansas, Avenue, Topeka, Kansas 66612.

3 **Q. BY WHOM AND IN WHAT CAPACITY ARE YOU EMPLOYED?**

4 A. Westar Energy, Inc. I am Assistant Controller.

5 **Q. PLEASE PROVIDE A BRIEF DESCRIPTION OF YOUR
6 EDUCATION AND PROFESSIONAL EXPERIENCE.**

7 A. I hold a B.B.A with an emphasis in Accounting from Washburn
8 University. I have an M.B.A. also from Washburn University. I am
9 a Certified Public Accountant and a Certified Management
10 Accountant. I worked five years in the public accounting profession
11 before joining Westar in 1989. While at Westar, I have worked
12 seven years in the corporate income tax department and twelve
13 years in various roles within the accounting department. In my

1 current position, I am responsible for overseeing the preparation
2 and maintenance of Westar's financial records.

3 **Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY?**

4 A. I sponsor all accounting adjustments that relate to recovery of costs
5 associated with Phase II of the Emporia Energy Center and 149
6 MW of wind generation facilities that were completed and placed in
7 commercial operation in 2009.

8 **Q. PLEASE EXPLAIN ADJUSTMENT NO. 1 IN SECTION 4 OF**
9 **WESTAR NORTH'S AND SOUTH'S MFRS AND IDENTIFIED AS**
10 **"REMOVE WIND FARMS CWIP."**

11 A. The adjustment removes from plant in service the amount of CWIP
12 for wind farms that was previously included in rates pursuant to the
13 Commission's rate order in Docket No. 08-WSEE-1041-RTS (the
14 "1041 Docket").

15 **Q. WHAT IS THE IMPACT OF THIS ADJUSTMENT?**

16 A. The original investment was allocated equally to Westar North and
17 South, so the adjustment decreases rate base by \$101,108,051 for
18 each of Westar North and South.

19 **Q. PLEASE EXPLAIN ADJUSTMENT NO. 2 IN SECTION 4 OF**
20 **WESTAR NORTH'S AND SOUTH'S MFRS AND IDENTIFIED AS**
21 **"ADD OWNED WIND FARMS."**

22 A. The adjustment is to include 149 MWs of investment in owned wind
23 farms in Westar North's and South's plant in service. Cost recovery

1 of the wind farms was addressed in the wind energy
2 predetermination case (Docket No. 08-WSEE-309-PRE) and in the
3 1041 Docket.

4 **Q. HOW WERE INVESTMENTS IN WIND FARMS ALLOCATED FOR**
5 **RATE PURPOSES BETWEEN WESTAR NORTH AND WESTAR**
6 **SOUTH?**

7 A. The investment in wind farms was allocated 50% to Westar North
8 and 50% to Westar South consistent with the allocation method
9 used in the 1041 Docket.

10 **Q. WHAT IS THE IMPACT OF THIS ADJUSTMENT?**

11 A. The adjustment increases plant in service by \$136,496,868 for
12 each of Westar North and South.

13 **Q. PLEASE EXPLAIN ADJUSTMENT NO. 3 IN SECTION 4 OF**
14 **WESTAR NORTH'S MFRS AND IDENTIFIED AS "REMOVE**
15 **EMPORIA ENERGY CENTER."**

16 A. The adjustment removes plant in service and CWIP amounts for
17 Emporia Energy Center that were previously included in the 1041
18 Docket.

19 **Q. WHAT IS THE IMPACT OF THIS ADJUSTMENT?**

20 A. The adjustment decreases plant in service by \$277,883,168 for
21 Westar North.

22 **Q. PLEASE EXPLAIN ADJUSTMENT NO. 4 IN SECTION 4 OF**
23 **WESTAR NORTH'S AND ADJUSTMENT NO. 3 IN SECTION 4**

1 **OF WESTAR SOUTH'S MFRS AND IDENTIFIED AS "ADD**
2 **EMPORIA ENERGY CENTER."**

3 A. The adjustment is to include Emporia Energy Center in Westar
4 North's and South's plant in service. Cost recovery of Emporia
5 Energy Center was addressed in the Emporia Energy Center
6 predetermination case (Docket No. 07-WSEE-616-PRE) and the
7 1041 Docket.

8 **Q. HOW WAS THE INVESTMENT IN EMPORIA ENERGY CENTER**
9 **PHASE II ALLOCATED FOR THIS PROCEEDING?**

10 A. As discussed by Westar witness Rohlf, Emporia Energy Center
11 Phase II was allocated 75% to Westar North and 25% to Westar
12 South.

13 **Q. WHAT IS THE IMPACT OF THIS ADJUSTMENT?**

14 A. The adjustment increases plant in service by \$277,883,168 for
15 Westar North and \$26,706,148 for Westar South.

16 **Q. PLEASE EXPLAIN ADJUSTMENTS NO. 1 IN SECTION 9 OF**
17 **WESTAR NORTH'S AND SOUTH'S MFRS ENTITLED "ADD**
18 **OWNED WIND FARMS DEPRECIATION."**

19 A. These adjustments reflect annualized depreciation expense for
20 investments in our Flat Ridge and Central Plains wind farms that
21 were completed and placed in commercial operation in 2009.

22 **Q. HOW WAS DEPRECIATION EXPENSE CALCULATED FOR**
23 **THESE ADJUSTMENTS?**

1 A. Depreciation expense was calculated on plant balances for the Flat
2 Ridge and Central Plains wind farms. Depreciation rates used for
3 this calculation were based on rates approved by the Commission
4 in the 1041 Docket.

5 **Q. WHAT IS THE EFFECT OF THESE ADJUSTMENTS?**

6 A. These adjustments increase Westar North's and South's
7 depreciation expense by \$6,742,945.

8 **Q. PLEASE EXPLAIN ADJUSTMENT NO. 2 IN SECTION 9 OF**
9 **WESTAR NORTH'S AND SOUTH'S MFRS TITLED "ADD**
10 **OWNED WIND FARMS O&M."**

11 A. These adjustments reflect the annualized actual operating and
12 maintenance expense plus known and measurable costs for
13 maintenance contracts, salaries and employee benefits for our Flat
14 Ridge and Central Plains wind farms .

15 **Q. WHAT IS THE EFFECT OF THESE ADJUSTMENTS?**

16 A. These adjustments decrease Westar North's pretax operating
17 income by \$3,071,535 and Westar South's by the same amount.

18 **Q. PLEASE EXPLAIN ADJUSTMENT NO. 5 IN SECTION 9 OF**
19 **WESTAR NORTH'S MFRS TITLED "REMOVE EMPORIA**
20 **ENERGY CENTER DEPRECIATION."**

21 A. The adjustment removes depreciation expense amounts for
22 Emporia Energy Center that were previously included in the 1041
23 Docket.

1 **Q. WHAT IS THE EFFECT OF THIS ADJUSTMENT?**

2 A. This adjustment decreased Westar North's depreciation expense
3 by \$6,308,962.

4 **Q. PLEASE EXPLAIN ADJUSTMENT NO. 6 IN SECTION 9 OF**
5 **WESTAR NORTH'S AND ADJUSTMENT NO. 5 IN SECTION 9**
6 **OF WESTAR SOUTH'S MFRS TITLED "ADD EMPORIA**
7 **ENERGY CENTER DEPRECIATION."**

8 A. This adjustment reflects annualized depreciation expense for
9 investments in Emporia Energy Center placed in service in 2008
10 and 2009.

11 **Q. HOW WAS DEPRECIATION EXPENSE CALCULATED FOR**
12 **THESE ADJUSTMENTS?**

13 A. Depreciation expense was calculated on plant balances for
14 investments made during Phase I and Phase II of the project and
15 allocated in the same manner as the underlying investment.
16 Depreciation rates used for this calculation were based on rates
17 approved by the Commission in an order issued in May 2007 in
18 Docket No. 07-WSEE-616-PRE.

19 **Q. WHAT IS THE EFFECT OF THIS ADJUSTMENT?**

20 A. This adjustment increased depreciation expense for Westar North
21 by \$9,107,097 and by \$921,362 for Westar South.

1 **Q. PLEASE EXPLAIN ADJUSTMENT NO. 7 IN SECTION 9 OF**
2 **WESTAR'S MFRS TITLED "REMOVE EMPORIA ENERGY**
3 **CENTER O&M."**

4 A. The adjustment removes operating and maintenance expense for
5 Emporia Energy Center that was previously included in the 1041
6 Docket.

7 **Q. WHAT IS THE EFFECT OF THIS ADJUSTMENT?**

8 A. This adjustment increases Westar North's pretax operating income
9 by \$860,577.

10 **Q. PLEASE EXPLAIN ADJUSTMENT NO. 8 IN SECTION 9 OF**
11 **WESTAR NORTH'S AND ADJUSTMENT NO. 6 IN SECTION 9**
12 **OF WESTAR SOUTH'S MFRS TITLED "ADD EMPORIA**
13 **ENERGY CENTER O&M."**

14 A. This adjustment reflects the annualized operating and maintenance
15 expense for EEC Phase II (Units 6 and 7) using the expenses that
16 were booked for Unit 5 -- which is part of Phase I -- from January
17 through April 2009. In addition, this adjustment also includes other
18 known and measurable costs for salaries and employee benefits.
19 These costs were allocated to Westar North and South in the same
20 manner as was the investment in Phases I and II.

21 **Q. PLEASE EXPLAIN HOW THE O&M COSTS FOR UNITS 6 AND 7**
22 **WERE CALCULATED.**

1 A. The O&M costs for Units 6 and 7 were based on the actual costs
2 incurred for Unit 5 from January through April 2009 and annualized
3 so as to include 12 months of costs in the test year.

4 **Q. WHY DID YOU USE UNIT 5'S O&M COSTS TO CALCULATE**
5 **O&M COSTS FOR UNITS 6 AND 7.**

6 A. Units 6 and 7 were completed and placed into commercial
7 operation in February 2009. The period between the in-service
8 date and the date of this filing is not sufficient to experience costs
9 that are representative of operating and maintaining these units.
10 Accordingly, Unit 5 was used as a basis for operating and
11 maintenance costs because Unit 5 is identical to Units 6 and 7 and
12 has been in commercial operation since June 2008.

13 **Q. WHAT IS THE EFFECT OF THIS ADJUSTMENT?**

14 A. This adjustment decreases pretax operating income for Westar
15 North by \$2,149,652 and by \$325,616 for Westar South.

16 **Q. WILL EACH OF THE PRO FORMA ADJUSTMENTS THAT**
17 **PERTAIN TO RECOVERY OF COSTS FOR THE EMPORIA**
18 **ENERGY CENTER AND THE WIND GENERATION FACILITIES**
19 **AFFECT INCOME TAXES?**

20 A. Yes. Each of the pro forma adjustments for the cost recovery of the
21 Emporia Energy Center and the wind generation affect the
22 calculation of current and/or deferred income tax expense.
23 Accordingly, adjustments have been made to recognize the current

1 tax effect of all adjustments affecting income from operations and,
2 where appropriate, to reflect the impact of the adjustment on the
3 provision for deferred income taxes. The adjustments are based on
4 a Kansas statutory rate of 7.05 percent and a Federal statutory rate
5 of 35 percent. Each of these adjustments is consistent with prior tax
6 reporting practices of the Westar.

7 Collectively, these adjustments reduce current income tax
8 expense by \$13,825,242 for Westar North and \$12,487,609 for
9 Westar South and increase deferred income tax expense by
10 \$8,418,073 for Westar North and \$8,159,729 for Westar South.

11 **Q. DID WESTAR NORTH AND SOUTH MAKE ANY OTHER**
12 **ADJUSTMENTS TO WESTAR NORTH'S AND SOUTH'S**
13 **PROVISION FOR CURRENT AND DEFERRED INCOME TAXES?**

14 **A.** Yes. Adjustment No. 3 in Section 9 of Westar North's and Westar
15 South's MFRs recognize the impact of the production tax credits for
16 ratemaking. In addition, Adjustment No. 4 in Section 9 of Westar
17 North's and Westar South's MFRs synchronize test year interest
18 expense used in computing taxable income with the rate base.

19 **Q. PLEASE EXPLAIN THE CALCULATION OF THE PRODUCTION**
20 **TAX CREDITS.**

21 **A.** Under Internal Revenue Code Section 45, a tax credit is available
22 for the electricity produced from wind. The tax credit amount is 2.1
23 cents per kilowatt-hour in 2009. The tax credit is available for a

1 period not to exceed ten years from the date the wind facility is
2 placed in service. The tax credit was calculated using the annual
3 production estimates from the wind energy predetermination case
4 (Docket No. 08-WSEE-309-PRE).

5 **Q. WHAT IS THE EFFECT OF THIS ADJUSTMENT?**

6 A. This adjustment decreases current income tax expense by
7 \$5,191,631 each for Westar North and Westar South.

8 **Q. PLEASE EXPLAIN THE INTEREST SYNCHRONIZATION**
9 **CALCULATION.**

10 A. The interest synchronization calculation was determined by
11 applying the weighted cost of long-term debt for Westar North and
12 South at the end of the test year to the adjusted rate base for each
13 respective company.

14 **Q. WHAT IS THE EFFECT OF THIS ADJUSTMENT?**

15 A. This adjustment decreases current income tax expense by
16 \$440,012 for Westar North and by \$772,071 for Westar South.

17 **Q. THANK YOU.**

**BEFORE THE STATE CORPORATION COMMISSION
OF THE STATE OF KANSAS**

DIRECT TESTIMONY

OF

DICK F. ROHLFS

DIRECTOR, RETAIL RATES

WESTAR ENERGY, INC.

DOCKET NO. _____

I. INTRODUCTION

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Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

A. Dick F. Rohlfs, 818 South Kansas Avenue, Topeka, Kansas 66612.

Q. BY WHOM AND IN WHAT CAPACITY ARE YOU EMPLOYED?

A. Westar Energy, Inc. I am Director, Retail Rates.

**Q. PLEASE DESCRIBE YOUR EDUCATIONAL BACKGROUND
AND BUSINESS EXPERIENCE.**

A. I graduated from the University of Northern Iowa with a Bachelor of Arts Degree in Accounting. My utility experience began in 1976 when I was employed by the Iowa State Commerce Commission as a Utility Analyst. In 1980, I joined the staff of the State Corporation Commission of Kansas. In 1982, I accepted a position with Kansas Gas and Electric Company (KG&E) as a Rate Auditor, advancing to

1 Senior Regulatory Accountant. In 1992, with the merger of The
2 Kansas Power and Light Company (KPL) and KG&E, I accepted a
3 position of Regulatory Coordinator before advancing to Senior
4 Manager in February 1996. In June 2001, I assumed my current
5 position.

6 **Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY?**

7 A. The purpose of my testimony is to (1) present the financial and
8 accounting data taken directly from the accounting records of
9 Westar North and South that support Westar's application,
10 (2) explain the allocation of the investment in the Emporia Energy
11 Center between Westar North and South and (3) build off my
12 testimony filed in Docket No. 09-WSEE-641-GIE – the rate
13 consolidation proceeding – to present the next step in the process
14 proposed by Westar in that proceeding to align rates between the
15 two rate areas. Specifically, I propose a set of rate modifications to
16 recover the \$19.7 million revenue increase requested in this filing.
17 The proposal if adopted would adjust some components of the
18 various rate schedules to facilitate rate consolidation of Westar
19 North and South. My testimony is organized into the following
20 sections:

21 I. Introduction

22 II. Summary of filing

23 III. Allocation of Emporia Energy Center Investment

1 IV. Rate Design

2 II. SUMMARY OF FILING

3 Q. WHAT IS THE TEST YEAR USED IN THIS FILING?

4 A As Westar witness Greenwood testifies, the filing follows the
5 requirements of K.A.R. 82-1-231(b)(3). Because we have met the
6 requirements of that regulation, we have filed an abbreviated rate
7 application with schedules that eliminate data that duplicate
8 information provided in the original schedules. In other words, in
9 this filing, we are using the same test year (2007) used in Docket
10 No. 08-WSEE-1041-RTS (the 1041 Docket) and have updated the
11 data to reflect additional investment costs and associated expenses
12 for the completed Emporia Energy Center and owned wind
13 generation projects.

14 Q. HOW DO WESTAR NORTH AND SOUTH MAINTAIN THEIR
15 BOOKS AND RECORDS?

16 A. Westar North and South maintain separate books and records,
17 each in accordance with the Federal Energy Regulatory
18 Commission's (FERC) Uniform System of Accounts.

19 III. ALLOCATION OF WIND GENERATION AND EMPORIA ENERGY
20 CENTER INVESTMENTS

21 Q. HOW WERE CAPACITY ADDITIONS ALLOCATED FOR RATE
22 PURPOSES BETWEEN WESTAR NORTH AND SOUTH IN THIS
23 APPLICATION?

1 A. Because this proceeding is limited to updating Westar's rates to
2 include the portions of its investment in its two owned wind farms
3 and Phase II of Emporia Energy Center (EEC) that were not
4 included as CWIP in the 1041 Docket, I am only proposing an
5 allocation for the additional investment proposed to be added in this
6 proceeding. I am recommending that the additional investment in
7 Westar's two owned wind farms be allocated 50% to each rate area
8 following the allocation method used in the 1041 Docket. In
9 addition, I recommend that about one-fourth or 80 MW of EEC
10 Phase II be allocated to Westar South and three-fourths or 242
11 MW to Westar North.

12 **Q. WHY HAVE YOU PROPOSED TO ALLOCATE 25% OF EEC**
13 **PHASE II TO WESTAR SOUTH?**

14 A. Westar South's load and capability analysis indicated that Westar
15 South needed additional capacity. Adding one-fourth of EEC
16 Phase II satisfies this need through 2010. Westar North continues
17 to have adequate capacity margins throughout the load and
18 capability analysis period. Additionally, continuing to allocate 75%
19 of the Phase II investment to Westar North maintains the level of
20 investment attributed to Westar North in the 1041 Docket.

21 **Q. WHAT IS THE RESULT ON THE LOAD AND CAPABILITY**
22 **ANALYSIS OF ADDING 80 MWS TO WESTAR SOUTH?**

1 A. With the addition of 80 MWs of EEC to Westar South, the resulting
2 Load and Capability analysis shows a capacity margin of 13.19% or
3 1.19% over the minimum recommended by the SPP. This
4 compares with Westar North's capacity margin of 17.27% with the
5 addition of 242 MWs of EEC.

6 **Q. ARE THERE OTHER WAYS TO ALLOCATE CAPACITY**
7 **BETWEEN WESTAR NORTH AND SOUTH?**

8 A Yes. I understand no allocation or assignment is perfect and that
9 there are reasonable alternative approaches. An example of an
10 alternative allocation approach would be to sum up all post-merger
11 generation investment costs and allocate those costs to the two
12 rate areas to equalize capacity margins. This approach would
13 cause greater capacity to be assigned to Westar South with
14 associated rate impacts (increases). However, I believe the
15 approach I have recommended in this case honors the decision in
16 the 1041 Docket and addresses the capacity needs of both Westar
17 North and South in a reasonable manner.

18 **IV. RATE DESIGN**

19 **Q. WHAT GUIDELINES OR CRITERIA DO YOU EMPLOY TO**
20 **EVALUATE RATE DESIGN PROPOSALS?**

21 A. Rate schedules should be designed with three general principles in
22 mind. First, the rate schedules should be designed to produce
23 stable and predictable revenue; second, the rate schedules should
24 be designed to promote efficient use of facilities, reflect the cost to

1 provide the service, and be equitable between various users of the
2 Company's facilities; and third, the rate schedules should be
3 designed with practical attributes such as simplicity and
4 understandability.

5 **Q. PLEASE EXPAND ON THE FIRST PRINCIPLE, THAT RATES**
6 **SHOULD BE DESIGNED TO PRODUCE STABLE AND**
7 **PREDICTABLE RESULTS.**

8 A. The first principle is important for customers, as well as the utility.
9 Rates should produce the level of revenue they are intended to
10 generate given normal economic and weather conditions in
11 Westar's service territory. For planning purposes, customers
12 generally want stable and predictable rates for their businesses and
13 personal use.

14 **Q. PLEASE EXPAND ON THE SECOND PRINCIPLE, THAT RATE**
15 **SCHEDULES SHOULD BE DESIGNED TO PROMOTE**
16 **EFFICIENT USE OF SYSTEM FACILITIES, REFLECT THE COST**
17 **TO PROVIDE THE SERVICE AND BE EQUITABLE BETWEEN**
18 **VARIOUS USERS OF THOSE FACILITIES.**

19 A. Following the second principle generally requires the use of a class
20 cost of service study to provide guidance in determining the
21 revenue requirement of individual customer classes. The class
22 cost of service study reflects the various costs of providing service
23 to customer groups and indicates the relative contribution to overall

1 revenue required. Therefore, the class cost of service study
2 provides a benchmark for determining the cost of providing the
3 service to each class and is used in designing rates that move
4 toward the goal of collecting such costs from each customer class.
5 Additionally, rates can be designed to reflect that the system was
6 designed to provide energy on peak.

7 **Q. PLEASE EXPAND ON THE THIRD PRINCIPLE, THAT RATE**
8 **SCHEDULES SHOULD BE DESIGNED WITH PRACTICAL**
9 **ATTRIBUTES SUCH AS SIMPLICITY AND BE**
10 **UNDERSTANDABLE.**

11 A. This principle covers the administrative side of rate design. Rate
12 schedules should be easy to understand, simple to implement, and
13 provide guidance to users in terms, conditions, and definitions.
14 Included in this principle is customer acceptance of the rate
15 schedule, including an understanding of the rates' applicability,
16 charges, terms and conditions.

17 **Q. HAVE YOU PREPARED OR RELIED UPON A CLASS COST OF**
18 **SERVICE STUDY IN THIS PROPOSAL?**

19 A. I have not filed a class cost of service study in this abbreviated
20 proceeding. I have relied, in part, on Westar's combined class cost
21 of service study filed in Docket No. 08-WSEE-1041-RTS adjusted
22 for the approved rate increase to develop my rate design proposal.
23 In addition, I incorporate the concept of eliminating some of the

1 remaining difference in the base rates first discussed in my
2 testimony in Docket No. 09-WSEE-641-GIE.

3 **Q. HOW DID YOU USE WESTAR'S COMBINED CLASS COST OF**
4 **SERVICE STUDY TO DEVELOP YOUR RECOMMENDATION?**

5 A. I compared the relative returns from each class using the indexed
6 returns that the combined class cost of service produced. A class
7 return index of 1.0 means that the class is producing a return equal
8 to the average return on Westar's utility assets. A return index
9 above 1 indicates an above average return; a return index below
10 one indicates a below average return. In my recommendation, I
11 propose larger percentage increases to classes with below average
12 return indexes and smaller percentage increases to classes that
13 produce above average returns.

14 **Q. PLEASE SUMMARIZE THE RELATIVE RETURNS FROM THE**
15 **CLASS COST OF SERVICE STUDY ADJUSTED FOR THE**
16 **APPROVED INCREASE.**

17 A. The relative returns by class from the class cost of service study
18 incorporating the increase are:

19	<u>Class</u>	<u>North</u>	<u>South</u>	<u>Combined</u>
20	Residential	0.99	0.83	0.92
21	Small Genl Svc	1.12	1.16	1.15
22	Church	1.11	0.75	0.98
23	Med Genl Svc	0.81	1.30	0.91
24	School	1.09	1.42	1.26
25	HLF	1.10	1.00	1.02
26	Lights	2.05	1.31	1.74
27	Total	1.00	1.00	1.00

1 **Q. PLEASE SUMMARIZE THE APPROACH YOU TOOK IN**
2 **DESIGNING PROPOSED RATES.**

3 A. My rate design proposal incorporates the concept of rate
4 consolidation, the results of the combined class cost of service
5 study summarized above, spreading the proposed increase to all
6 classes and moving class returns closer to the average return.

7 **Q. HOW DID YOU INCORPORATE RATE CONSOLIDATION INTO**
8 **THE PROPOSED RATE DESIGN?**

9 A. My testimony in the rate consolidation docket described a process
10 of equalizing the Retail Energy Cost Adjustment (RECA), Property
11 Tax Surcharge (PTS) and the Transmission Delivery Charge (TDC)
12 between Westar North and South and adjusting base rates by an
13 equal amount. If the Commission were to approve rate
14 consolidation, the resulting change to base rates would be the
15 normal starting point for rate design. Therefore, I first adjusted
16 base rates for a combined RECA, PTS and TDC to inform myself of
17 the remaining differences in base rates that ultimately will need to
18 be adjusted to have rate parity between Westar North and South.

19 **Q. WHAT WERE THE NEXT STEPS IN THE PROCESS?**

20 A. I reviewed the combined class cost of service study to inform
21 myself of the relative rates of return given the increase granted in
22 the 1041 Docket. That provided me with an understanding of the
23 classes that need to have a slightly larger or smaller increase than

1 the average increase. Then I adjusted an average increase for all
2 classes up or down by the relative rate or return for each class.
3 Finally, I moved individual rate components – demand, energy or
4 customer charge – closer to parity between Westar North and
5 South and increased other rate components to recover the
6 proposed increase.

7 **Q. THANK YOU.**

CONFIDENTIAL INFORMATION

(Located in Docket Room)

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

09-WSEE-925-RTS

Confidential Article 5

File Date:

June 2, 2009