

13-WSEE-629-RTS

BEFORE THE STATE CORPORATION COMMISSION
OF THE STATE OF KANSAS

APR 15 2013

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.)

by
State Corporation Commission
of Kansas
Docket No. 13-WSEE-629-RTS

JOINT APPLICATION

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

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

2. This Joint Application is made in order to include in Westar's rates costs associated with the construction of environmental upgrades at the La Cygne Generating Station (La Cygne). Westar's filing in this docket updates its costs to reflect the completion of certain components of the environmental upgrades at La Cygne and construction work in progress for those components still under construction. This Application also incorporates into Westar's rates an updated amortization period for costs incurred during the 2007 ice storm. Finally, Westar is providing two class cost of service studies, a proposed cost allocation, and several rate design proposals. Westar's proposals for cost allocation and rate design are designed to take a meaningful step toward aligning

its rates and rate structure so that rates charged each class of customers more closely reflect the true economic cost to serve each class of customers. The results of this meaningful step are to reduce the current subsidy received by residential and general service customers and to lower rates for Westar's largest customers to help them be more competitive in the marketplace. Westar's proposal will also lower rates for schools and medium-sized commercial and industrial customers. The recommended change is aligned with two important goals: first, the state's broader goal of strengthening the Kansas economy and fostering the creation and retention of jobs in Kansas; and second, encouraging a more economically efficient allocation of resources.

3. Persons to whom correspondence and communications regarding this filing should be addressed, in addition to counsel, are as follows:

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I. AUTHORITY FOR JOINT APPLICATION

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

5. Westar received permission from the Commission to make an "abbreviated filing" in Docket No. 12-WSEE-112-RTS. In the Commission's Order

approving the Stipulation and Agreement in that docket, the Commission granted Westar authority to address the following issues in this abbreviated rate case:

- A. an update to rates to include capital costs incurred by Westar related to environmental projects at La Cygne that were approved by the Commission in Docket No. 11-KCPE-581-PRE, up to the amount of costs approved by the Commission in that docket but not included in rates in the 112 Docket;
- B. an update to rates to reflect the expiration of the amortization period for costs associated with the 2007 ice storm that were initially included in Westar's cost of service in Docket No. 08-WSEE-1041-RTS; and
- C. class cost of service, class cost allocation, and rate design.

See Stipulation and Agreement, Attachment 2 to April 8 Order, at ¶¶ 25-27.

6. Westar's filing adopts all of the Commission's rulings in Docket No. 12-WSEE-112-RTS. As required, Westar's filing is based on the precise cost of capital adopted in the Stipulation and Agreement and the Commission's Order approving the Stipulation and Agreement in Docket No. 12-WSEE-112-RTS. *See* Order Approving Nonunanimous Stipulation and Agreement with Modification, Docket No. 12-WSEE-112-RTS, at Ordering ¶ B (April 18, 2012) (April 18 Order); Stipulation and Agreement, Attachment 2 to April 18 Order, at ¶¶ 18 and 25. Westar also requests that the Commission take administrative notice of the following items from Docket No. 12-WSEE-112-RTS: Westar's application, schedules, and supporting testimony, the Stipulation and Agreement of all parties in the docket and the Commission's Order approving the Stipulation and Agreement.

7. In compliance with the requirements of K.A.R. 82-1-218(a), Westar Energy and KGE have heretofore filed with the Commission certified copies of their Articles of Incorporation under which each was organized and all amendments thereto and restatements thereof, and the same are incorporated herein by reference.

II. SUMMARY OF THE FILING

8. The testimony of six witnesses and the schedules required by K.A.R. 82-1-231(b)(3)(A) are filed in support of this Joint Application.

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

Greg Greenwood	Overview of filing and summary of adjustments; summary of class cost of service studies and cost allocation proposal; summary of rate design proposals; and impact of filing on customers
John Bridson	Overview and cost summary of the environmental projects at La Cygne
Terry Wilson	Proposal for a new tariff to encourage and facilitate economic development
Kevin Kongs	Accounting adjustments
Paul Raab	Class Cost of Service Study
Dick Rohlf	Rate Design

10. The schedules filed with this Joint Application establish a gross revenue deficiency of \$31.7 million. The proposed revenues are just and reasonable and necessary to assure continuing, adequate, and efficient utility service and to maintain Westar's financial integrity.

11. As stated above, this filing updates Westar's revenue requirement for costs associated with the construction of environmental upgrades at La Cygne. The Commission approved these upgrades in Docket No. 11-KCPE-581-PRE, along with cost

recovery for up to \$615 million. This amount is equal to Westar's 50% share of the approved amount. Through this Joint Application, Westar expects approximately half of its project costs for the La Cygne environmental upgrades will be reflected in its tariffs. *See Order Granting KCP&L Petition for Predetermination of Rate-making Principles and Treatment, Docket No. 11-KCPE-581-PRE (August 19, 2011).*

12. Westar proposes to update its revenue requirement to include the investment it has made for the approved environmental projects at La Cygne through June 30, 2013. Actual costs will be available through June 30, 2013, before Staff and other intervenors file their direct testimony in this docket. This will allow parties sufficient time to audit and review the actual investments. The adjustments related to the La Cygne environmental project increase Westar's revenue requirement by \$41.3 million.

13. This filing also updates the amortization period for costs Westar incurred when restoring service after the 2007 ice storm. Westar proposes to eliminate the original regulatory asset created after the ice storm and amortize only the remaining costs not yet recovered over a short time period. This reduces Westar's revenue requirement by \$10.2 million.

14. Finally, this filing contains Westar's class cost of service studies and proposal for cost allocation and rate design. Westar is presenting two class cost of service studies, using two prominent methods recognized in the industry – one historically used by Westar (4-CP) and one historically used by Commission Staff (Peak and Average). Because there is no "absolute" cost of service analysis that can be relied upon, Westar has chosen to complete studies utilizing the two dominate methods in the industry to create a range, or "playing field," of reasonable allocations of costs among

classes. Both studies reveal that significant subsidies exist among Westar's customer classes and that current rates are inconsistent with sound cost allocation and fairness, as the rates reflect neither of the two methods, nor any area between them. More specifically, the large and medium industrial and commercial classes and schools are subsidizing Westar's residential and small general service customers. Westar believes that the public interest will be advanced by making meaningful progress in eliminating these subsidies and ensuring that customers' rates are based on the actual cost to serve them. Westar has proposed the most modest cost allocation possible that would adjust rates for all customer classes to move them at least to the edge of the playing field, in terms of established cost allocation methods. This is accomplished by moving rates to or very close to a point that equalizes the rates of return using the Peak and Average class cost of service method for all classes except small general service. Small general service rates are moved to a point that equalizes the rate of return using the 4-CP method. The only exceptions to this for some of the classes relate to adjusting the allocations slightly to account for concerns about customer migration. Using the results of this method yields the smallest step possible for each class of customers, yet yields a result that is within the range of reasonableness as defined by the two cost allocation methods.

15. Through the cost allocation proposal, Westar is presenting the Commission with an opportunity to take a meaningful step to reduce class cross-subsidies that exist today as a result of changes that have occurred over a long period of time. This will provide benefits to the state's economy and result in a more efficient allocation of resources. Given the sluggishness generally of the U.S. economy, Kansas businesses can no longer afford to bear the cost of these subsidies if Kansas is to win the battle to create

and retain jobs and grow its tax base. Businesses have many choices about where they invest and how much they produce. Things such as taxes and the quality, cost, and availability of labor and energy are key inputs to those decisions. By eliminating the class cross-subsidies, Westar can maintain competitive rates for its larger commercial and industrial customers – both on a regional and national level – and contribute to the effort to make Kansas a more attractive place to do business. Moreover, Westar's rates for residential and small commercial customers will remain competitive in the region and substantially below the national average.

16. In addition to the rate design it proposes, Westar's Joint Application further fosters economic growth in Kansas with its proposal for a new economic development rider (EDR). The proposed EDR is designed to allow state and local economic development organizations and Westar more flexibility to work with potential new or expanding businesses that are considering whether to locate or expand facilities in Kansas.

17. Westar also recognizes the need to assist low-income customers, including addressing the result of an increase related to the proposed rate design. As part of the proposed EDR, Westar proposes to create a fund, to be administered by a third party, to provide low-income energy assistance to customers. Westar is also proposing to take the revenues it receives through its Renewable Energy Program Rider (RENEW) and add those dollars to the low-income assistance fund instead of flowing the RENEW revenues back through its fuel clause to all customers.

18. Westar is also proposing several adjustments to its rate design that will further help low-income customers manage the effects of the proposed rate adjustments.

Specifically, Westar proposes changes to its inclining block rate structure for the summer months that will most benefit typically lower-using, low income customers, yet retain the conservation motivation of the inclining block structure.

19. If Westar's request is approved, its revenue requirement would increase by 1.7%. The average increase for residential customers under Westar's proposal would be 8.1% or 25 cents per day (\$7.50/month). Six out of ten residential customers will experience an increase that is less than the average of 25 cents per day, with a little more than a third of those customers experiencing an increase of only about 13 cents per day (\$4.00 per month).

III. REQUEST FOR COMMISSION DECISION

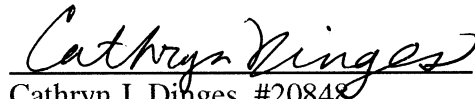
20. Westar requests that the Commission issue its order within six (6) months of the date it files its Joint Application. This is an abbreviated proceeding with only two revenue requirement adjustments at issue, both of which are a result of previous orders by the Commission. As a result, and consistent with the Commission's interest in making regulation more efficient, the discovery process, filing of testimony, and hearing can be completed in sufficient time to allow the Commission to issue its order by October 15, 2013.

WHEREFORE, Westar requests that the Commission (1) take administrative notice of the following items from Docket No. 12-WSEE-112-RTS: Westar's application, schedules and supporting testimony, the Stipulation and Agreement of all parties in the docket, and the Commission's order approving the Stipulation and Agreement; (2) permit Westar's revised schedules of rates for electric service to become effective as proposed, in order to increase the annual revenues for electric service by

\$31.7 million; (3) accept Westar's cost allocation and rate design proposals; and (4) issue its order by October 15, 2013, and that the Commission grant such other and further relief as it deems just and reasonable.

Respectfully submitted,

WESTAR ENERGY, INC.



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VERIFICATION

STATE OF KANSAS)
) ss:
COUNTY OF SHAWNEE)

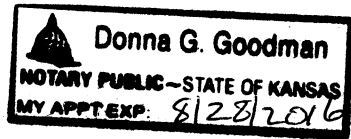
Cathryn J. Dinges, being duly sworn upon her oath deposes and says that she is one of the attorneys for Westar Energy, Inc.; that she is familiar with the foregoing **Joint Application**; and that the statements therein are true and correct to the best of her knowledge and belief.

Cathryn Dinges
Cathryn Dinges

SUBSCRIBED AND SWORN to before me this 15th day of April, 2013.

Donna G. Goodman
Notary Public

My Appointment Expires: 8/28/2016



SECTION 2
General Information and Publicity



Media contact:
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WESTAR FILES FOLLOW-UP RATE REQUEST TO RECOVER ENVIRONMENTAL COSTS

TOPEKA, Kan., April 15, 2013 — Westar Energy, Inc. (NYSE:WR) today filed with the Kansas Corporation Commission (KCC) a request to increase rates by \$31.7 million or about 1.7 percent. Westar is incurring about \$42 million more in costs as a result of EPA requirements to upgrade one of its power plants; but will offset about \$10 million of that with cost reductions elsewhere.

Westar's request also includes re-examining how rates are set for different types of customers, a more flexible economic development program and a fund to assist low income customers.

“Electricity provides great value, and we are looking to the commission to allow us tools that help keep it affordable as costs rise,” Mark Ruelle, president and CEO, said. “First, we need to make sure rates are fair and reflect the cost of providing service to each type of customer. Second, we would like more flexibility in partnering with our communities to attract expanding and new business. Finally, we recognize that some of our customers simply need help managing the costs of living, including their energy bills.”

Overall, Westar Energy's rates remain a good value and competitive when compared with the nation and neighboring states. However in recent years, rates for larger businesses have risen higher than those in some neighboring states and no longer reflect the cost of providing electricity to these firms. Westar's proposal takes steps toward correcting this to help Kansas remain competitive.

In addition, Westar is proposing a program to allow more flexibility and opportunity to partner with community economic development offices to attract businesses and encourage expansion.

"Many of the investments we must make to meet federal laws are the same regardless of how many units of electricity we sell. If we can help expand the state's economy, these costs are spread over a broader base and everyone benefits," Ruelle said.

Correcting the cost allocation means that costs for residential customers will increase. For about a quarter of our residential customers, about 150,000 homes that use less than 500 kilowatt hours per month, the proposed increase will be \$4 per month, or about 13 cents per day. For households with higher consumption of about 900 kilowatt hours per month, the proposed increase will be about \$7.50 per month, or about 25 cents per day.

"We know that even a few cents more per day can strain some budgets, so we have suggested a low-income fund that would be administered by a third party to help those community members most in need," Peggy Ricketts, vice president, Customer Care, said. The fund will complement Westar's long-standing commitment to Project DESERVE.

Westar's filing is based on the results of a 2011 rate review.

Westar Energy, Inc. (NYSE: WR) is Kansas' largest electric utility. For more than a century, we have provided Kansans the safe, reliable electricity needed to power their businesses and homes. Every day our team of professionals takes on projects to generate and deliver electricity, protect the environment and provide excellent service to our nearly 700,000 customers. Westar has 7,400 MW of electric generation capacity fueled by coal, uranium, natural gas, wind and landfill gas. We are also a leader in electric transmission in Kansas. Our innovative customer service programs include mobile-enabled customer care, a smart meter pilot project and paving the way for electric vehicle adoption. Our employees live, volunteer and work in the communities we serve.

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

Forward-looking statements: Certain matters discussed in this news release are "forward-looking statements." The Private Securities Litigation Reform Act of 1995 has established that these statements qualify for safe harbors from liability. Forward-looking statements may include words like "believe," "anticipate," "target," "expect," "pro forma," "estimate," "intend," "guidance" or words of similar meaning. Forward-looking statements describe future plans, objectives, expectations or goals. Although Westar Energy believes that its expectations are based on reasonable assumptions, all forward-looking statements involve risk and uncertainty. The factors that could cause actual results to differ materially from these forward-looking statements include those discussed herein as well as (1) those discussed in the company's Annual Report on Form 10-K for the year ended Dec. 31, 2012 (a) under the heading, "Forward-Looking Statements," (b) in ITEM 1. Business, (c) in ITEM 1A. Risk Factors, (d) in ITEM 7. Management's Discussion and Analysis of Financial Condition and Results of Operations, and (e) in ITEM 8. Financial Statements and Supplementary Data: Notes 13 and 15; and (2) other factors discussed in the company's filings with the Securities and Exchange Commission. Any forward-looking statement speaks only as of the date such statement was made, and the company does not undertake any obligation to update any forward-looking statement to reflect events or circumstances after the date on which such statement was made.

WESTAR ENERGY, INC. and KANSAS GAS AND ELECTRIC COMPANY
Cities, Towns and Communities Served at Retail
Abbreviated Rate Case Test Year Ended March 31, 2011

Section 2
General Information
Page 1 of 1

Reference to the General Information and Publicity Section 2 of Westar Energy, Inc.
Docket No. 12-WSEE-112-RTS and pursuant to K.A.R. 82-1-231 (b) (3) (A)

SECTION 3

Summary of Rate Base,
Operating Income & Rate Return

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY

Combined Electric Operations

Summary of Pro Forma Rate Base and Operating Income
Abbreviated Rate Case Test Year Ended March 31, 2011

Section 3
Schedule 3-A
Page 1 of 1

Line No.	Description	Schedule Reference	Total Company		KCC	
			Pro Forma Adjusted Total	Col. 3	Pro Forma Adjusted Total	Col. 4
	<u>Electric Operations Rate Base</u>					
1	Electric Plant in Service	3-B	\$7,609,040,220		\$7,609,040,220	
2	Less: Accumulated Provision for Depreciation and Amortization	3-B	2,878,121,256		2,878,121,256	
3	Less: Cost Free Items	3-B	907,057,037		907,057,037	
4	Net Electric Plant in Service		3,823,861,926		3,823,861,926	
5	Working Capital	3-B	267,926,719		267,926,719	
6	Electric Operations Rate Base		<u>\$4,091,788,645</u>		<u>\$4,091,788,645</u>	
	<u>Electric Operations</u>					
7	Operating Revenues	3-B	\$1,875,188,972		\$1,875,188,972	
8	Operating Expenses	3-B	1,550,470,042		1,550,470,042	
9	Operating Income - Present Rates		<u>\$324,718,930</u>		<u>\$324,718,930</u>	
10	<u>Electric Operations Rate of Return</u>					
	Return on Present Rates (Line 9 / Line 6)		7.9359%		7.9359%	
11	Required Return on Rate Base	7-A	8.4049%		8.4049%	
12	Operating Income Requirement (Line 6 X Line 11)		<u>\$343,910,744</u>		<u>\$343,910,744</u>	
	<u>Revenue Requirement to Earn Required Rate of Return</u>					
13	Additional Operating Income (Line 12- Line 9)		\$19,191,814		\$19,191,814	
14	Associated Income Taxes		12,556,431		12,556,431	
15	Revenue Increase Required		<u>\$31,748,245</u>		<u>\$31,748,245</u>	

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

Line No.	Description Col. 1	Schedule Reference Col. 2	Adjusted Balance from Docket No. 12-WSEE-112-RTS Col. 3	Total Company Pro Forma Adjustments Col. 4	KCC Pro Forma Adjusted Balance Col. 5
<u>Electric Operations Rate Base</u>					
1	Electric Plant in Service	4-A	\$7,275,610,366	\$333,429,854	\$7,609,040,220
2	Less: Accumulated Provision for Depreciation and Amortization	5-A	2,878,121,256	0	2,878,121,256
3	Less: Cost Free Items	14-A	907,057,037	0	907,057,037
4	Net Electric Plant in Service		<u>3,490,432,072</u>	<u>333,429,854</u>	<u>3,823,861,926</u>
5	Working Capital		285,293,756	(17,367,037)	267,926,719
6	Electric Operations Rate Base	6-A	<u>\$3,775,725,828</u>	<u>\$316,062,817</u>	<u>\$4,091,788,645</u>
<u>Electric Operations</u>					
7	Operating Revenues	9-A	\$1,875,188,972	\$0	\$1,875,188,972
8	Operating Expenses	9-A	1,557,842,992	(7,372,950)	1,550,470,042
9	Operating Income - Present Rates		<u>\$317,345,980</u>	<u>\$7,372,950</u>	<u>\$324,718,930</u>

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

Line No.	Description Col. 1	Schedule Reference Col. 2	Adjusted Balance from Docket No. 12-WSEE-112-RTS Col. 3	Reversal of LaCygne ENV CWIP Col. 4	LaCygne ENV CWIP Col. 5	La Cygne ENV PIS Col. 6	Regulatory Asset Ice Storm Elimination Col. 7
<u>Electric Operations Rate Base</u>							
1	Electric Plant in Service	4-A, 4-C	\$7,275,610,366	(\$8,315,732)	\$310,225,745	\$31,519,841	\$0
2	Less: Accumulated Provision for Depreciation and Amortization	5-A	2,878,121,257	0	0	0	0
3	Less: Cost Free Capital	14-A	907,057,038	0	0	0	0
4	Net Electric Plant in Service		<u>3,490,432,070</u>	<u>(8,315,732)</u>	<u>310,225,745</u>	<u>31,519,841</u>	<u>0</u>
5	Working Capital	6-A	285,293,756	0	0	0	(19,688,716)
6	Electric Operations Rate Base		<u>\$3,775,725,827</u>	<u>(\$8,315,732)</u>	<u>\$310,225,745</u>	<u>\$31,519,841</u>	<u>(\$19,688,716)</u>
<u>Electric Operations</u>							
7	Operating Revenues	9-A	\$1,875,188,972	\$0	\$0	\$0	\$0
8	Operating Expenses w/o Income Taxes	9-A	1,444,162,605	0	0	1,714,679	(9,286,716)
9	Income Taxes	9-A	113,680,387	0	0	(678,156)	3,672,896
10	Operating Income - Present Rates		<u>\$317,345,980</u>	<u>\$0</u>	<u>\$0</u>	<u>(\$1,036,523)</u>	<u>\$5,613,820</u>

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

Section 3
 Schedule 3-C
 Page 2 of 2

Line No.	Description Col. 1	Schedule Reference Col. 2	Regulatory Asset Ice Storm Remaining Col. 3	Bad Debt Expense Col. 4	Interest Synchronization Col. 5	Pro Forma Adjustments Col. 6	KCC Pro Forma Adjusted Total Col. 7
	<u>Electric Operations Rate Base</u>						
1	Electric Plant in Service		\$0	\$0	\$0	\$333,429,854	\$7,609,040,220
2	Less: Accumulated Provision for Depreciation and Amortization		0	0	0	0	2,878,121,257
3	Less: Cost Free Capital	14-A	0	0	0	0	907,057,038
4	Net Electric Plant in Service		0	0	0	333,429,854	3,823,861,924
5	Working Capital	6-G	2,321,679	0	0	(17,367,037)	267,926,719
6	Electric Operations Rate Base		<u>\$2,321,679</u>	<u>\$0</u>	<u>\$0</u>	<u>\$316,062,817</u>	<u>\$4,091,788,643</u>
	<u>Electric Operations</u>						
7	Operating Revenues	9-B	\$0	\$0	\$0	\$0	\$1,875,188,972
8	Operating Expenses w/o Income Taxes	9-B	1,160,840	(132,178)	0	(6,543,375)	1,437,619,230
9	Income Taxes	9-B	(459,112)	52,276	(3,417,480)	(829,575)	112,850,812
10	Operating Income - Present Rates		<u>(\$701,728)</u>	<u>\$79,902</u>	<u>\$3,417,480</u>	<u>\$7,372,950</u>	<u>\$324,718,930</u>

SECTION 4
Plant Investments

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

Section 4
 Schedule 4-A
 Page 1 of 1

Line No.	Description Col. 1	Adjusted Balance from Docket No. 12-WSEE-112-RTS Col. 2	Pro Forma Adjustments (Schedule 4-C) Col. 3	KCC Jurisdictional Pro Forma Balance Col. 4
1	Intangible Plant - Systems Software	\$53,486,896	\$0	\$53,486,896
2	Steam Production Plant	2,806,848,742	333,429,854	3,140,278,596
3	Nuclear Production Plant	1,509,420,732	0	1,509,420,732
4	Other Production Plant	861,122,152	0	861,122,152
5	Transmission Plant	0	0	0
6	Distribution Plant	1,786,501,768	0	1,786,501,768
7	General Plant	258,230,076	0	258,230,076
8	Total Electric Plant in Service	<u>\$7,275,610,366</u>	<u>\$333,429,854</u>	<u>\$7,609,040,220</u>

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Plant in Service
Abbreviated Rate Case Test Year Ended March 31, 2011

Section 4
Schedule 4-B
Page 1 of 1

**Reference the Historical Plant in Service in Section 4 of Westar Energy, Inc.
Docket No. 12-WSEE-112-RTS and pursuant to K.A.R. 82-1-231-(b)(3)(A)**

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY

Section 4
Schedule 4-C
Page 1 of 1

Combined Electric Operations

Summary of Pro Forma Adjustments to Plant in Service (a)
Abbreviated Rate Case Test Year Ended March 31, 2011

Line No.	Description Col. 1	RB-1	RB-2	RB-2	Total
		Reversal of LaCygne ENV CWIP Col. 2	LaCygne ENV CWIP Col. 3	LaCygne ENV PIS Col. 4	Pro Forma Adjustments Col. 5
1	Intangible Plant - Systems Software	\$0	\$0	\$0	\$0
2	Steam Production Plant	(8,315,732)	310,225,745	31,519,841	333,429,854
3	Nuclear Production Plant	0	0	0	0
4	Other Production Plant	0	0	0	0
5	Transmission Plant	0	0	0	0
6	Distribution Plant	0	0	0	0
7	General Plant	0	0	0	0
8	Total Electric Plant in Service	<u>(\$8,315,732)</u>	<u>\$310,225,745</u>	<u>\$31,519,841</u>	<u>\$333,429,854</u>

Note:

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

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

Line No.	Description Col. 1	Increase Col. 2	Decrease Col. 3
	<u>Adjustment RB-1 - Reversal of La Cygne CWIP</u>		
1	Intangible Plant - Systems Software	\$0	\$0
2	Steam Production Plant	0	8,315,732
3	Nuclear Production Plant	0	0
4	Other Production Plant	0	0
5	Transmission Plant	0	0
6	Distribution Plant	0	0
7	General Plant	0	0

To remove the La Cygne cost of construction projects included in the rate case (Docket No. 12-WSEE-112-RTS) plant in service

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

Line No.	Description Col. 1	Increase Col. 2	Decrease Col. 3
	<u>Adjustment RB-2- La Cygne CWIP and PIS</u>		
1	Intangible Plant - Systems Software	\$0	\$0
2	Steam Production Plant- CWIP	310,225,745	0
3	Steam Production Plant - In Service	31,519,841	
4	Nuclear Production Plant	0	0
5	Other Production Plant	0	0
6	Transmission Plant	0	0
7	Distribution Plant	0	0
8	General Plant	0	0

To include the cost of the La Cygne Environmental Project

SECTION 5
Accumulated Provision for
Depreciation, Amortization & Depletion

Functional Classification of Accumulated Provision for Depreciation and Amortization
Abbreviated Rate Case Test Year Ended March 31, 2011

**Reference the Accumulated Provision for Depreciation and Amortization
in Section 5 of Westar Energy Inc.
Docket No. 12-WSEE-112-RTS and pursuant to K.A.R. 82-1-231-(b)(3)(A)**

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY

Combined Electric Operations

Summary of Working Capital Components

Abbreviated Rate Case Test Year Ended March 31, 2011

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Page 1 of 1

Line No.	Description Col. 1	Schedule Reference Col. 2	Adjusted Balance from		Pro Forma Adjustments Col. 4	KCC Jurisdiction Pro Forma Adjusted Average Col. 5
			Docket No. 12-WSEE-112-RTS Col. 3			
1	Materials and Supplies	6-B	\$106,946,033		\$0	\$106,946,033
2	Prepayments	6-C	9,737,585		0	9,737,585
3	Working Funds		0		0	0
4	Fossil Fuel	6-E	77,222,717		0	77,222,717
5	Nuclear Fuel	6-D	59,090,775		0	59,090,775
6	Regulatory Assets	6-F, 6-G	32,296,646		(17,367,037)	14,929,609
7	Total Working Capital		<u>\$285,293,756</u>		<u>(\$17,367,037)</u>	<u>\$267,926,719</u>

**Reference schedules in Section 6-B to 6-E of Westar Energy, Inc.
Docket No. 12-WSEE-112-RTS and pursuant to K.A.R. 82-1-231-(b)(3)(A)**

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY

Combined Electric Operations

Section 6
Schedule 6-F
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Working Capital

Summary of Pro Forma Adjustments to Working Capital
Abbreviated Rate Case Test Year Ended March 31, 2011

Line No.	Description Col. 1	RB-3		RB-4		Total		KCC	
		Regulatory Asset Ice Storm Elimination Col. 2	Regulatory Asset Ice Storm Remaining Col. 3	Regulatory Asset Ice Storm Remaining Col. 3	Regulatory Asset Ice Storm Remaining Col. 3	Company Pro Forma Adjustments Col. 4	Company Pro Forma Adjustments Col. 4	Pro Forma Adjustments Col. 5	Pro Forma Adjustments Col. 5
1	Materials and Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Prepayments	0	0	0	0	0	0	0	0
3	Working Funds	0	0	0	0	0	0	0	0
4	Fossil Fuel	0	0	0	0	0	0	0	0
5	Nuclear Fuel	0	0	0	0	0	0	0	0
6	Regulatory Assets	(19,688,716)	2,321,679	2,321,679	2,321,679	(17,367,037)	(17,367,037)	(17,367,037)	(17,367,037)
7	Total	(\$19,688,716)	\$2,321,679	\$2,321,679	\$2,321,679	(\$17,367,037)	(\$17,367,037)	(\$17,367,037)	(\$17,367,037)

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

Section 6
 Schedule 6-G
 Page 1 of 1

Line No.	Description Col. 1	Increase Col. 2	Decrease Col. 3
	<u>Adjustment RB-3 - Regulatory Asset - Ice Storm Elimination</u>		
1	Regulatory Asset - Ice Storm To eliminate the amortization of the 2007 Ice Storm expenses	0	\$19,688,716
	<u>Adjustment RB-4 - Regulatory Liability - Ice Storm Remaining</u>		
2	Regulatory Liability - Ice Storm To reflect the unamortized amount of the 2007 Ice Storm asset	2,321,679	0

SECTION 7
Capital and Cost of Money

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

**Reference the Pro Forma Capital Structure in Section 7-A to 7-B of Westar Energy, Inc.
Docket No. 12-WSEE-112-RTS and pursuant to K.A.R. 82-1-231-(b)(3)(A)**

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

Line No.	Description Col. 1	Date of Offering Col. 2	Date of Maturity Col. 3	Interest Rate Col. 4	Principal Amount of Issue Col. 5	Net Proceeds (b) Col. 6	Yield to Maturity Col. 7	Outstanding Debt Capital (d) Col. 8	Cost of Debt Col. 9	Weighted Cost of Debt Col. 10	Net Premium, Discount & Expense Col. 11
1	WR 6.10% Series due 2047	05/16/2007	05/15/2047	6.1000%	\$ 150,000,000	\$ 142,106,922	6.4687%	\$ 150,000,000	\$ 9,703,037		\$ 7,893,078
2	KG 6.53% Series due 2037	10/15/2007	12/15/2037	6.5300%	175,000,000	173,937,727	6.5756%	175,000,000	11,507,337		1,062,273
3	KG 5.30% Series due 2031	06/10/2004	06/01/2031	5.3000%	108,600,000	101,882,902	5.7541%	108,600,000	6,248,955		6,717,098
4	KG 5.30% Series due 2031	06/10/2004	06/01/2031	5.3000%	18,900,000	17,678,933	5.7754%	18,900,000	1,091,542		1,221,067
5	KG 4.85% Series due 2031	06/10/2006	06/01/2031	4.8500%	50,000,000	45,688,762	5.4892%	50,000,000	2,744,110		4,311,238
6	KG 5.60% Series due 2031	08/26/2008	06/01/2031	5.6000%	50,000,000	45,827,198	6.2939%	50,000,000	3,146,930		4,172,802
7	KG 5.00% Series due 2031	10/15/2009	06/01/2031	5.0000%	50,000,000	44,789,494	5.8552%	50,000,000	2,927,620		5,210,506
8	KG 6.0% series due 2031	10/10/2008	06/01/2031	6.0000%	50,000,000	44,591,337	6.9546%	50,000,000	3,477,308		5,408,663
9	WR 5.0% Series due 2033	06/01/2004	02/01/2033	5.0000%	58,340,000	50,666,524	5.9623%	57,245,000	3,413,133		7,673,476
10	WR 6.00% Series due 2014	06/17/2004	07/01/2014	6.0000%	250,000,000	233,038,164	6.9495%	250,000,000	17,373,820		16,961,836
11	KG 5.10% Series due 2023	03/01/1994	03/01/2023	5.1000%	13,982,500	13,297,590	5.4376%	13,317,500	724,150		684,910
12	WR MATES Series due 2032 (a)	04/28/1994	04/15/2032	0.3908%	45,000,000	43,694,021	0.4744%	45,000,000	213,494		1,305,979
13	WR MATES Series due 2032 (a)	04/28/1994	04/15/2032	0.3845%	30,500,000	29,576,046	0.4718%	30,500,000	143,885		923,954
14	KG MATES Series due 2027(a)	04/28/1994	04/15/2027	0.3850%	21,940,000	20,763,492	0.5635%	21,940,000	123,635		1,176,508
15	KG MATES Series due 2032(a)	04/28/1994	04/15/2032	0.3928%	14,500,000	14,015,257	0.4894%	14,500,000	70,957		484,743
16	KG MATES Series due 2032(a)	04/28/1994	04/15/2032	0.4098%	10,000,000	9,647,351	0.5121%	10,000,000	51,208		352,649
17	WR 5.15% Series due 2017	01/18/2005	01/01/2017	5.1500%	125,000,000	106,085,018	7.0432%	125,000,000	8,803,987		18,914,982
18	WR 5.95% Series due 2035	01/18/2005	01/01/2035	5.9500%	125,000,000	104,978,768	7.2694%	125,000,000	9,086,810		20,021,232
19	WR 5.10% Series, due 2020	06/30/2005	07/15/2020	5.1000%	250,000,000	231,117,562	5.8622%	250,000,000	14,655,606		18,892,438
20	WR 5.875% Series, due 2036	06/30/2005	07/15/2036	5.8750%	150,000,000	137,292,242	6.5140%	150,000,000	9,770,975		12,707,758
21	KG 6.15% Series due 2023	05/15/2008	05/15/2023	6.1500%	50,000,000	49,549,841	6.2433%	50,000,000	3,121,659		450,159
22	KG 6.64% Series due 2038	05/15/2008	05/15/2038	6.6400%	100,000,000	100,175,656	6.6264%	100,000,000	6,626,442		(175,656)
23	WR 8.625% Series due 2018	11/25/2008	12/01/2018	8.6250%	300,000,000	294,968,987	8.8808%	300,000,000	26,642,378		5,031,013
24	KG 6.70% Series due 2019	06/11/2009	06/15/2019	6.7000%	300,000,000	296,143,443	6.8796%	300,000,000	20,638,823		3,856,557
25	Miscellaneous loss on reacquired debt								149,956 (c)		
26	Put/call option settlement								3,475,639 (e)		
27					\$ 2,496,762,500	\$ 2,351,513,239		\$ 2,495,002,500	\$ 165,933,396		\$ 145,249,261
28	Weighted Average Cost of Debt Capital:									<u>6.6506%</u>	

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

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

Reference the Pro Forma Cost of Preferred Equity in Section 7-D of Westar Energy, Inc.
Docket No. 12-WSEE-112-RTS and pursuant to K.A.R. 82-1-231-(b)(3)(A)

SECTION 8
Financial and Operating Data

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY

Combined Electric Operations

Financial and Operating Data

Abbreviated Rate Case Year Ended March 31, 2011

Section 8

Schedules 8-A to 8-G

Page 1 of 1

**Reference Historical Financial and Operating Data in Section 8 of Westar Energy, Inc.
Docket No. 12-WSEE-112-RTS and pursuant to K.A.R. 82-1-231(b)(3)(A)**

SECTION 9
Test Year and Pro Forma
Income Statements

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

Section 9
 Schedule 9-A
 Page 1 of 1

Line No.	Description Col. 1	Schedule Reference Col. 2	Adjusted Balance from		Pro Forma Adjustments Col. 4	Pro Forma Adjusted Balance Col. 5
			Docket No. 12-WSEE-112-RTS Col. 3	KCC		
<u>Operating Revenue</u>						
1	Electric Revenue	8-D,9-B	\$1,837,800,963		\$0	\$1,837,800,963
2	Service and Other	8-D,9-B	37,388,008		0	37,388,008
3	Total Revenue		<u>\$1,875,188,972</u>		<u>\$0</u>	<u>\$1,875,188,972</u>
<u>Operating Expenses</u>						
4	Production Steam	8-E,9-B	\$555,198,469		\$0	\$555,198,469
5	Production Nuclear	8-E,9-B	116,342,758		0	116,342,758
6	Production Other	8-E,9-B	176,161,268		0	176,161,268
7	Production Purchased Power	8-E,9-B	0		0	0
8	Transmission	8-E,9-B	7,836,442		0	7,836,442
9	Distribution	8-E,9-B	97,036,787		(8,125,876)	88,910,911
10	Customer Accounts	8-E,9-B	26,647,596		(132,178)	26,515,418
11	Customer Service and Information	8-E,9-B	3,786,066		0	3,786,066
12	Sales	8-E,9-B	2,317		0	2,317
13	Administration and General	8-E,9-B	205,577,023		0	205,577,023
14	Total Operating Expenses		<u>\$1,188,588,726</u>		<u>(\$8,258,054)</u>	<u>\$1,180,330,672</u>
15	Depreciation and Amortization	9-B,10-A	\$180,466,777		\$1,714,679	\$182,181,456
16	Taxes Other Than Income Taxes	9-B,11-B	75,566,225		0	75,566,225
17	Gains from Dispositions of Allowances		(459,123)		0	(459,123)
18	Income Taxes - Current	9-B,11-E	81,160,994		(9,831,991)	71,329,002
19	Provision for Deferred Income Taxes	9-B,11-F	34,786,081		9,002,416	43,788,497
20	Investment Tax Credit - Net	9-B,11-F	(2,266,688)		0	(2,266,688)
21	Total Expenses		<u>\$1,557,842,992</u>		<u>(\$7,372,950)</u>	<u>\$1,550,470,042</u>
22	Operating Income - Present rates		<u>\$317,345,980</u>		<u>\$7,372,950</u>	<u>\$324,718,930</u>

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
 Combined Electric Operations
 Summary of Abbreviated Rate Case Pro Forma Adjustments to
 Operating Revenues and Expenses (a)
 Abbreviated Rate Case Test Year Ended March 31, 2011

Line No.	Description Col. 1	IS-1 La Cygne ENV Depreciaton Expense Col. 2	IS-2 Regulatory Asset Ice Storm Elimination Col. 3	IS-3 Regulatory Asset Ice Storm Remaining Col. 4	IS-4 Bad Debt Expense Col. 5	IS-5 Interest Synchronization Col. 6	Pro Forma Adjustments Col. 7	KCC Pro Forma Adjustments Col. 8
	<u>Operating Revenue</u>							
1	Electric Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Service and Other	0	0	0	0	0	0	0
3	Total Revenue	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
	<u>Operating Expenses</u>							
4	Production Steam	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	Production Nuclear	0	0	0	0	0	0	0
6	Production Other	0	0	0	0	0	0	0
7	Production Purchased Power	0	0	0	0	0	0	0
8	Transmission	0	0	0	0	0	0	0
9	Distribution	0	(9,286,716)	1,160,840	0	0	(8,125,876)	(8,125,876)
10	Customer Accounts	0	0	0	(132,178)	0	(132,178)	(132,178)
11	Customer Service and Information	0	0	0	0	0	0	0
12	Sales	0	0	0	0	0	0	0
13	Administration and General	0	0	0	0	0	0	0
14	Total Operating Expenses	<u>\$0</u>	<u>(\$9,286,716)</u>	<u>\$1,160,840</u>	<u>(\$132,178)</u>	<u>\$0</u>	<u>(\$8,258,054)</u>	<u>(\$8,258,054)</u>
15	Depreciation and Amortization	\$1,714,679	\$0	\$0	\$0	\$0	\$1,714,679	\$1,714,679
16	Taxes Other Than Income Taxes	0	0	0	0	0	0	0
17	Gains from Dispositions of Allowance:	0	0	0	0	0	0	0
18	Income Taxes - Current	(6,466,788)	0	0	52,276	(3,417,480)	(9,831,991)	(9,831,991)
19	Provision for Deferred Income Taxes	5,788,632	3,672,896	(459,112)	0	0	9,002,416	9,002,416
20	Investment Tax Credit - Net	0	0	0	0	0	0	0
21	Total Expenses	<u>\$1,036,523</u>	<u>(\$5,613,820)</u>	<u>\$701,728</u>	<u>(\$79,902)</u>	<u>(\$3,417,480)</u>	<u>(\$7,372,950)</u>	<u>(\$7,372,950)</u>
22	Operating Income	<u>(\$1,036,523)</u>	<u>\$5,613,820</u>	<u>(\$701,728)</u>	<u>\$79,902</u>	<u>\$3,417,480</u>	<u>\$7,372,950</u>	<u>\$7,372,950</u>

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

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

Section 9
 Schedule 9-C
 Page 1 of 2

Line No.	Description Col. 1	Increase Col. 2	Decrease Col. 3
	<u>Adjustment IS-1 - La Cygne ENV PIS Depreciation Expense</u>		
	<u>Depreciation and Amortization</u>		
1	Depreciation and Amortization	\$1,714,679	\$0
	<u>Income Taxes</u>		
2	Income Taxes - Current	0	6,466,788
3	Deferred Income Taxes	5,788,632	0
	To reflect depreciation expense on the La Cygne Environmental plant place in service.		
	<u>Adjustment IS-2- Regulatory Asset - Ice Storm Elimination</u>		
	<u>Operating Expenses</u>		
4	Distribution	0	9,286,716
	<u>Income Taxes</u>		
5	Deferred Income Taxes	3,672,896	0
	To reflect the elimination of the 2007 ice storm amortization		

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

Section 9
 Schedule 9-C
 Page 2 of 2

Line No.	Description Col. 1	Increase Col. 2	Decrease Col. 3
	<u>Adjustment IS-3 Regulatory Asset - Ice Storm</u>		
	<u>Operating Expenses</u>		
1	Distribution	\$1,160,840	\$0
2	Income Taxes		
	Deferred Income Taxes	0	459,112
	A revised amortization for the remaining 2007 ice storm		
	<u>Adjustment IS-4 - Bad Debt Expense</u>		
	<u>Operating Expenses</u>		
3	Customer Accounts	0	132,178
	<u>Income Taxes</u>		
4	Income Taxes - Current	52,276	0
	To annualizing bad debt expense based on the pro forma revenue increase		
	<u>Adjustment IS-5 - Interest Synchronization</u>		
	<u>Income Taxes</u>		
5	Income Taxes - Current	0	3,417,480
	To annualize the amount of test year income and expense items in the test year deductible for computing taxable income		

SECTION 10
Depreciation and Amortization

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

Section 10
 Schedule 10-A
 Page 1 of 1

Line No.	Description Col. 1	Adjusted Balance from Docket No. 12-WSEE-112-RTS Col. 2	Pro Forma Adjustments Col. 3	KCC Jurisdictional Pro Forma Balance Col. 4
	<u>Depreciation Expense</u>			
1	Intangible Plant	\$0	\$0	\$0
2	Steam Production	61,859,945	1,714,679	63,574,624
3	Nuclear Production	22,011,712	0	22,011,712
4	Other Production	28,031,804	0	28,031,804
5	Transmission Plant	0	0	0
6	Distribution Plant	34,843,584	0	34,843,584
7	General Plant	10,099,240	0	10,099,240
8	Total Depreciation Expense	<u>\$156,846,285</u>	<u>\$1,714,679</u>	<u>\$158,560,963</u>
	<u>Amortization Expense</u>			
9	Depreciation Plant Lease to Others	\$165,423	\$0	\$165,423
10	Depreciation Expense FERC AFUDC	(60)	0	(60)
11	Depreciation Difference - LaCygne	46,392	0	46,392
12	Depreciation Difference - 8/01 thru 3/02	753,007	0	753,007
13	Amortization of Limited term Elec Plant - Leasehold	2,158,291	0	2,158,291
14	Amortization of Computer System Software	5,558,078	0	5,558,078
15	Amort of Electric Plant Acquisition Adjmt Retail (KGE Acq Premium)	25,498,796	0	25,498,796
16	Pension Amortization & OPEB Tracker Expense	(12,231,239)	0	(12,231,239)
17	Amort of SFAS 90 Wolf Creek	1,671,804	0	1,671,804
18	Amort of ONEOK PPA	0	0	0
19	Total Amortization Expense	<u>\$23,620,492</u>	<u>\$0</u>	<u>\$23,620,492</u>
20	Total Depreciation and Amortization Expense	<u>\$180,466,777</u>	<u>\$1,714,679</u>	<u>\$182,181,455</u>

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

Section 10
Schedule 10-B
Page 1 of 1

**Reference this schedule in Section 10 of Westar Energy Inc
Docket No. 12-WSEE-112-RTS and pursuant to K.A.R. 82-1-231-(b)(3)(A)**

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY

Section 10
Schedule 10-C
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Combined Electric Operations

Summary of Pro Forma Adjustments to Depreciation and Amortization Expense (a)
Abbreviated Rate Case Test Year Ended March 31, 2011

Line No.	Description					
		IS-1 La Cygne PIS Depreciation Col. 2	IS-2 Regulatory Asset Ice Storm Elimination Col. 3	IS-3 Regulatory Asset Ice Storm Remaining Col. 4	KCC Pro Forma Adjustments Col. 5	
	<u>Depreciation Expense</u>					
1	Intangible Plant	\$0	\$0	\$0	\$0	
2	Steam Production	1,714,679	0	0	1,714,679	
3	Nuclear Production	0	0	0	0	
4	Other Production	0	0	0	0	
5	Transmission Plant	0	0	0	0	
6	Distribution Plant	0	0	0	0	
7	General Plant	0	0	0	0	
8	Total Depreciation Expense	<u>\$1,714,679</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,714,679</u>	
	<u>Amortization Expense</u>					
9	Depreciation Plant Lease to Others	\$0	\$0	\$0	\$0	
10	Depreciation Expense FERC AFUDC	0	0	0	0	
11	Depreciation Difference - LaCygne	0	0	0	0	
12	Depreciation Difference - 8/01 thru 3/02	0	0	0	0	
13	Amortization of Limited term Elec Plant - Leasehold	0	0	0	0	
14	Amortization of System Software	0	0	0	0	
15	Amort of Elec Plant Acquisition Adj Retail (KGE Acq Premium)	0	0	0	0	
16	Pension Amortization & OPEB Tracker Expense	0	0	0	0	
17	Amort of SFAS 90 Wolf Creek	0	0	0	0	
18	Amort of ONEOK PPA	0	0	0	0	
19	Total Amortization Expense	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
20	Total Depreciation and Amortization Expense	<u>\$1,714,679</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,714,679</u>	

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

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY

Combined Electric Operations

Explanation of Pro Forma Adjustments to Depreciation and Amortization Expense

Abbreviated Rate Case Test Year Ended March 31, 2011

Section 10

Schedule 10-D

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Line No.	Description Col. 1	Increase Col. 2	Decrease Col. 3
	<u>Adjustment IS-1 - La Cygne PIS Depreciation</u>		
1	Steam Production Plant	\$1,714,679	\$0
2	Nuclear Production Plant	0	0
3	Other Production Plant	0	0
4	Distribution Plant	0	0
5	General Plant	0	0
6	Amortization Expenses	0	0

To reflect the depreciation expense on the La Cygne environmental PIS

**Reference the Depreciation Rates in the S&A Appendix A
Docket No. 12-WSEE-112-RTS and pursuant to K.A.R. 82-1-231(b)(3)(A)**

SECTION 11
Taxes

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY

Combined Electric Operations

Pro Forma Taxes Chargeable to Operations

Abbreviated Rate Case Test Year Ended March 31, 2011

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Schedule 11-A
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Line No.	Description Col. 1	Schedule References Col. 2	Adjusted Balance from		KCC Pro Forma Adjusted Balance Col. 5
			Docket No. 12-WSEE-112-RTS Col. 3	Pro Forma Adjustments Col. 4	
	<u>Taxes Other Than Income Taxes:</u>				
1	Payroll Taxes	11-B	\$12,302,102	\$0	\$12,302,102
2	Real Estate and Personal Property Taxes	11-B	63,229,834	0	63,229,834
3	Other Taxes	11-B	34,288	0	34,288
4	Total Taxes Other Than Income Taxes		<u>\$75,566,225</u>	<u>\$0</u>	<u>\$75,566,225</u>
	<u>Income Taxes:</u>				
5	Income Taxes - Current	11-E	\$81,160,994	(\$9,831,991)	\$71,329,003
6	Provision for Deferred Income Taxes	11-F	34,786,081	9,002,416	43,788,497
7	Investment Tax Credit - Net	11-F	(2,266,688)	0	(2,266,688)
8	Total Income Taxes		<u>\$113,680,387</u>	<u>(\$829,575)</u>	<u>\$112,850,812</u>
9	Total Taxes Chargeable to Operations		<u>\$189,246,612</u>	<u>(\$829,575)</u>	<u>\$188,417,037</u>

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY

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Schedule 11-B
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Combined Electric Operations

Pro Forma Taxes Other Than Income Taxes

Abbreviated Rate Case Test Year Ended March 31, 2011

Line No.	Description Col. 1	Schedule References Col. 2	Adjusted Balance from Docket No. 12-WSEE-112-RTS Col. 3	Pro Forma Adjustments Col. 4	KCC Jurisdiction Pro Forma Adjusted Balance Col. 5
	<u>Payroll Taxes:</u>				
1	Social Security (FICA)		\$12,684,688	\$0	\$12,684,688
2	Federal Unemployment (FUTA)		(419,609)	0	(419,609)
3	State Unemployment (SUTA)		17,195	0	17,195
4	Workers Compensation		19,828	0	19,828
5	Total Payroll Taxes	11-A	<u>\$12,302,102</u>	<u>\$0</u>	<u>\$12,302,102</u>
6	<u>Real Estate and Personal Property Taxes</u>	11-A	<u>\$63,229,834</u>	<u>\$0</u>	<u>\$63,229,834</u>
7	<u>Other Taxes:</u>				
	Corporate Franchise	11-A	\$34,288	\$0	\$34,288
8	Total Taxes Other Than Income Taxes		<u>\$75,566,225</u>	<u>\$0</u>	<u>\$75,566,225</u>

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY

Combined Electric Operations

Pro Forma Taxable Income

Abbreviated Rate Case Test Year Ended March 31, 2011

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Line No.	Description Col. 1	Schedule References Col. 2	Adjusted Balance from		KCC Pro Forma Adjusted Balance Col. 5
			Docket No. 12-WSEE-112-RTS Col. 3	Pro Forma Adjustments Col. 4	
1	<u>Operating Revenue</u>	8-D	\$1,875,188,972	\$0	\$1,875,188,972
2	Less: Operating Expenses	8-E	\$1,188,588,726	(\$8,258,054)	\$1,180,330,672
3	Depreciation and Amortization	10-A	180,466,777	1,714,679	182,181,456
4	Taxes Other Than Income Taxes	11-B	75,566,225	0	75,566,225
5	Less: Gains from Disposition of Allowances		(459,123)	0	(459,123)
6	Total Expenses before Income Taxes		\$1,444,162,605	(\$6,543,375)	\$1,437,619,231
7	<u>Operating Income before Income Taxes</u>		\$431,026,367	\$6,543,375	\$437,569,741
8	<u>Increases (Decreases):</u>				
9	Interest on Debt		(\$117,938,572)	(\$8,640,910)	(\$126,579,482)
10	Book Depreciation and Amortization		154,968,042	1,714,679	156,682,721
11	Book Depreciation to Clearings		1,095,259	0	1,095,259
12	Accelerated Tax Depreciation		(289,218,964)	(16,350,918)	(305,569,882)
13	Removal Costs		(12,710,919)	0	(12,710,919)
14	Salvage		325,494	0	325,494
15	AFUDC Equity		(5,097,258)	0	(5,097,258)
16	Capitalized Interest		(531,701)	0	(531,701)
17	Contributions in Aid		16,129,944	0	16,129,944
18	Business Expenses		1,531,521	0	1,531,521
19	Pension		15,347,777	0	15,347,777
20	Post Retirement		80,844	0	80,844
21	Repairs		(19,741,104)	0	(19,741,104)
22	Ice Storm		18,655,880	(8,125,876)	10,530,004
23	Section 199 Domestic Manufacturing Deduction		0	0	0
24	Reserves		(4,881,572)	0	(4,881,572)
25	Nonqualified Deferred Compensation		(1,864,595)	116	(1,864,479)
26	Other		(4,692,290)	(116)	(4,692,406)
	Total Increases (Decreases)		(\$248,542,215)	(\$31,403,024)	(\$279,945,239)
27	<u>Taxable Income</u>		\$182,484,152	(\$24,859,649)	\$157,624,502

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

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Line No.	Description Col. 1	Increase Col. 2	Decrease Col. 3
1	Interest on Debt Interest and amortization of unamortized debt discount and expenses on outstanding debt charged to Accounts 427, 428, 429 and 430 during the test year and allocated to the Kansas electric operations.	0	117,938,572
2	Book Depreciation and Amortization Depreciation charged to Accounts 403, 404, 405, 406, 407 and 413 during the test year. Basis is depreciable plant in service.	154,968,042	0
3	Book Depreciation to Clearings Depreciation charged to clearing accounts during the test year. Basis is depreciable plant in service.	1,095,259	0
4	Accelerated Tax Depreciation Accelerated depreciation as computed for income tax purposes in accordance with the provisions of Internal Revenue Code Sections 167 and 168. Basis is depreciable plant in service.	0	289,218,964
5	Removal Costs Cost of removal charged to accumulated depreciation reserve for book purposes but expensed in the determination of taxable income. Basis is actual removal cost charged to Account 108.	0	12,710,919
6	Salvage Represents salvage credited to accumulated depreciation reserve for book purposes but includible in income for tax purposes. Basis is salvage allocated to plant retirements.	325,494	0

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

Section 11
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Line No.	Description Col. 1	Increase Col. 2	Decrease Col. 3
1	AFUDC Equity Allowance for equity funds charged to construction during the test year.	0	5,097,258
2	Capitalized Interest Interest charged to construction during the test year.	0	531,701
3	Contributions in Aid Represents contributions in aid of construction received after 1986 which are treated as contributions to capital for book purposes but includible in income for tax purposes. Basis is payments credited to Account 252 and payments credited directly to plant Account 107.	16,129,944	0
4	Business Expenses Expenses paid or incurred in connection with business activities that are not currently tax deductible.	1,531,521	0
5	Pension Represents pension contribution in excess of FAS 87 expense for books.	15,347,777	0
6	Post Retirement Represents cost of post retirement and post employment benefits accrued for book purposes but deductible for tax purposes when paid. Also includes costs of COLI and LHC programs.	80,844	0

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

Section 11
 Schedule 11-D
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Line No.	Description Col. 1	Increase Col. 2	Decrease Col. 3
1	Repairs Represents repairs capitalized for book purposes but expensed for tax purposes.	0	19,741,104
2	Ice Storm Represents ice storm costs capitalized and amortized for book purposes but previously deductible for tax purposes.	18,655,880	0
3	Section 199 Domestic Manufacturing Deduction Represents a deduction against gross income equal to the lesser of six percent of qualified production activities income or consolidated taxable income.	0	0
4	Reserves Represents the increase/decrease in reserves for bad debts, property insurance, injury and damages, medical, environmental, and vacation pay.	0	4,881,572
5	Nonqualified Deferred Compensation Represents amounts paid under various nonqualified deferred compensation arrangements other than a qualified plan.	0	1,864,595

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY

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Combined Electric Operations
Description of Increases/Decreases to
Operating Income Before Income Taxes
Abbreviated Rate Case Test Year Ended March 31, 2011

Line No.	Description	Increase		Decrease	
		Col. 1	Col. 2	Col. 1	Col. 2
	Other				
1	Book Write-off of ice bank		\$511,770		\$0
2	Dividends Paid on Certain Preferred Stock		0	260,100	0
3	Dividends Received Deduction Rabbi Trust		0	0	0
4	ESOP Dividends Paid KPL & KGE		0	1,509,446	0
5	Federal Tax Exempt Interest		0	1,652	0
6	Low Income Housing True up		28,443	0	0
7	Miscellaneous		0	0	0
8	State income tax reclass (Federal only)		425,190	0	0
9	WEI COLL		0	650,768	0
10	Ad Valorem Regulatory Liability		0	5,304,679	0
11	Advance Payments Power Marketing		0	842,116	0
12	Coal Contract Settlement Buyout		70,188	0	0
13	FIN 48 Interest Expense Federal		0	0	0
14	FIN 48 Interest Expense State		0	0	0
15	Interest Income Section 263A Adjustment		0	52,277	0
16	Interest on IRS Audit Receivable		173,145	0	0
17	LEC Environmental Liability		0	1,017,344	0
18	Regulatory Commission Expense Book Amortization		786,821	0	0
19	WCNOC Outage Expense KGE		0	2,948,737	0
20	Accrued Legal Fee		433,681	0	0
21	Amortization of Bond Premium Discount Expense		6,353,611	0	0
22	Amortization System Reliability Costs		22,355	0	0
23	Building Operator Cert		23,880	0	0
24	Cash Flow Hedge		0	0	0
25	Caney River Wind Deposit		0	12,543	0
26	Clipper Wind Farm Agreement		2,261,361	0	0
27	Energy Efficiency Programs		0	81,189	0
28	Energy Efficiency Demand Response		0	3,454,425	0

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY

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Schedule 11-D
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Combined Electric Operations

Description of Increases/Decreases to
Operating Income Before Income Taxes

Abbreviated Rate Case Test Year Ended March 31, 2011

Line No.	Description	Increase		Decrease	
		Col. 1	Col. 2	Col. 1	Col. 2
29	Fly Ash Contract Amortization		0		75,000
30	HVAC Heat Pump Rebates		1,316		0
31	JEC Rail Car Leases		0		138,994
32	LaCygne Book Amortization Gain on Sale Leaseback		0		5,495,268
33	LaCygne Dismantling Costs		2,412,372		0
34	LaCygne Lease Payment Differential		0		12,209,690
35	OMPA Book Interest		765,267		0
36	OMPA Book Revenue		0		3,510,720
37	Oneok PPA Fair Value Spring Creek KPL		900,511		0
38	Retail Energy Cost Adjustment		0		0
39	Retail Energy Cost Adjustment Amortization		0		0
40	Regulatory Liability Westar Generating Book Amortization KPL		0		275,264
41	Regulatory Liability Westar Generating Rate Adjustment KPL		1,274,615		0
42	Section 467 Railcar Leases		0		391,218
43	SFAS 5 Long Term Interest Timing		0		0
44	Watt Saver Program		0		5,438,409
45	Wichita Office Lease BOA		33,934		0
46	Book Expense Cost Code G31 Software		1,295,000		0
47	Tax Amortization Cost Code G31 Software		0		0
48	Nuclear Fuel Amortization		24,792,496		0
49	MKEC Capital Lease Book Depreciation and Interest Expense		9,545,665		0
50	MKEC Transaction Consent Fee Book Amortization		0		106,061
51	MKEC Transaction Lease Payments Tax Deduction		0		12,878,132
52	Regulatory Liability Sale of Olathe Building		0		149,881
53	Total		\$52,111,622		\$56,803,912

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

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY

Section 11
Schedule 11-E
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Combined Electric Operations

Pro Forma Current Income Taxes

Abbreviated Rate Case Test Year Ended March 31, 2011

Line No.	Description Col. 1	Schedule References Col. 2	Adjusted Balance from Docket No. 12-WSEE-112-RTS Col. 3	Pro Forma Adjustments Col. 4	KCC Pro Forma Adjusted Balance Col. 5
	Provision for Kansas Income Tax:				
1	Taxable Income	11-C	\$182,484,152	(\$24,859,649)	\$157,624,502
2	Kansas Income Tax		\$12,787,175	(\$1,740,175)	\$11,047,000
3	Adjustments		1,202,691	0	1,202,691
4	Kansas Current Income Tax		<u>\$13,989,866</u>	<u>(\$1,740,175)</u>	<u>\$12,249,691</u>
	Provision for Federal Income Tax:				
5	Taxable Income		\$182,484,152	(\$24,859,649)	\$157,624,502
6	Less: Kansas Income Tax				
7	Currently Deductible Federal Taxable Income		<u>13,989,866</u>	<u>(1,740,175)</u>	<u>12,249,691</u>
			<u>\$168,494,286</u>	<u>(\$23,119,474)</u>	<u>\$145,374,811</u>
8	Federal Income Tax		\$58,973,000	(\$8,091,816)	\$50,881,185
9	Alternative Minimum Tax		11,552,525	0	11,552,525
10	General Business Credits		(10,157,576)	0	(10,157,576)
11	Adjustments		6,803,178	0	6,803,178
12	Federal Current Income Tax		<u>\$67,171,128</u>	<u>(\$8,091,816)</u>	<u>\$59,079,312</u>
	Summary of Current Income Taxes				
13	Kansas Income Tax (Line 4)		\$13,989,866	(\$1,740,175)	\$12,249,691
14	Federal Income Tax (Line 12)		67,171,128	(8,091,816)	59,079,312
15	Total Current Income Taxes	11-A	<u>\$81,160,994</u>	<u>(\$9,831,991)</u>	<u>\$71,329,003</u>

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY

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Schedule 11-F
Page 1 of 1

Combined Electric Operations

Pro Forma Deferred Income Taxes

Abbreviated Rate Case Test Year Ended March 31, 2011

Line No.	Description Col. 1	Schedule References Col. 2	Adjusted Balance from		KCC Pro Forma Adjusted Balance Col. 5
			Docket No. 12-WSEE-112-RTS Col. 3	Pro Forma Adjustments Col. 4	
1	Liberalized Depreciation		\$52,018,914	\$5,788,632	\$57,807,547
2	Capitalized Interest		(100,088)	0	(100,088)
3	Contributions in Aid		(5,063,269)	0	(5,063,269)
4	Removal Costs		(242,175)	0	(242,175)
5	Pension		456,234	0	456,234
6	SFAS 106 / 112 Costs / COLI / LIHC		(1,361,148)	0	(1,361,148)
7	Repairs		5,334,775	0	5,334,775
8	Ice Storm		(8,534,953)	3,214,065	(5,320,888)
9	Reserves		2,194,107	0	2,194,107
10	Nonqualified Deferred Compensation		344,271	0	344,271
11	Other		(10,260,588)	(281)	(10,260,869)
12	Provision for Deferred Income Taxes	11-A	\$34,786,081	\$9,002,416	\$43,788,497
13	Deferred Investment Tax Credit		\$0	\$0	\$0
14	Amortization of Investment Tax Credit		(2,266,688)	0	(2,266,688)
15	Investment Tax Credit - Net	11-A	(\$2,266,688)	\$0	(\$2,266,688)
16	Total Deferred Income Taxes		\$32,519,393	\$9,002,416	\$41,521,809

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

Section 11
Schedule 11-G
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**Reference this schedule in Section 11 of Westar Energy, Inc.
Docket No. 12-WSEE-112-RTS and pursuant to K.A.R. 82-1-231-(b)(3)(A)**

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

Section 11
Schedule 11-H
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**Reference this schedule in Section 11 of Westar Energy, Inc.
Docket No. 12-WSEE-112-RTS and pursuant to K.A.R. 82-1-231-(b)(3)(A)**

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

Section 11
Schedule 11-I
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**Reference this schedule in Section 11 of Westar Energy, Inc.
Docket No. 12-WSEE-112-RTS and pursuant to K.A.R. 82-1-231-(b)(3)(A)**

SECTION 12
Allocation Ratios

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

Section 12
Schedule 12-A
Page 1 of 1

**Reference the Departmental Allocation Ratios in Section 12 of Westar Energy, Inc.
Docket No. 12-WSEE-112-RTS and pursuant to K.A.R. 82-1-231(b)(3)(A)**

SECTION 13
Annual Report to Stockholders & the
U.S. Securities and Exchange
Commission

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Annual Report and 10-K
Abbreviated Rate Case Test Year Ended March 31, 2011

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**Reference the Annual Report and 10-K in Section 13 of Westar Energy, Inc.
Docket No. 12-WSEE-112-RTS and pursuant to K.A.R. 82-1-231(b)(3)(A)**

SECTION 14
Rate Base Deductions

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Rate Base Deductions By Primary Account
Abbreviated Rate Case Test Year Ended March 31, 2011

Section 14
Schedule 14-A
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**Reference the Rate Base Deductions in Section 14 of Westar Energy, Inc.
Docket No. 12-WSEE-112-RTS and pursuant to K.A.R. 82-1-231(b)(3)(A)**

WESTAR ENERGY, INC.
Financial Statements

Abbreviated Rate Case Test Year Ended December 31, 2010

Section 15
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**Reference the Annual Report and Form 10-K provided in Section 13 of Westar Energy, Inc.
Docket No. 12-WSEE-112-RTS and pursuant to K.A.R. 82-1-231(b)(3)(A)**

SECTION 16
Revenue, Sales & Customer Data

WESTAR ENERGY, INC. and KANSAS GAS AND ELECTRIC COMPANY
Combined Electric Operations
Test Year Revenue Summary
Abbreviated Rate Case Test Year Ended March 31, 2011

Line No.	Tariff	Tariff Description	Test Year Average No. of Customers	As Adjusted Test Year MWh Usage	As Adjusted Total Revenue	Average Price Per kWh	Total Adjustments MWh Usage	As Adjusted MWh Usage	Total Revenue Adjustments Dollars	As Adjusted Revenue Dollars	As Adjusted Average Price - kWh
1	RS	Residential	588,526	6,525,904	706,766,950	\$ 0.1083	-	6,525,904	\$ -	\$ 706,766,950	\$ 0.1083
2	SGS	Small General Service	83,258	3,503,881	348,206,477	\$ 0.0994	(16,452)	3,487,429	\$ -	\$ 348,206,477	\$ 0.0998
3	ST	Short Term Service	981	5,456	769,450	\$ 0.1410	-	5,456	\$ -	\$ 769,450	\$ 0.1410
4	MGS	Medium General Service	1,401	3,988,314	308,398,012	\$ 0.0773	59,275	4,047,589	\$ -	\$ 308,398,012	\$ 0.0762
5	RITODS	Religious Inst. Time of Day	268	12,732	1,289,294	\$ 0.1013	-	12,732	\$ -	\$ 1,289,294	\$ 0.1013
6	REIS	Restricted Educational Institutional	594	310,479	23,117,548	\$ 0.0745	-	310,479	\$ -	\$ 23,117,548	\$ 0.0745
7	RTEESC	Restricted - Total Elec Schools & Churches	84	14,228	1,134,100	\$ 0.0797	-	14,228	\$ -	\$ 1,134,100	\$ 0.0797
8	PS-R	Public Schools - Restricted	821	208,211	17,119,792	\$ 0.0822	-	208,211	\$ -	\$ 17,119,792	\$ 0.0822
9	SES	Standard Education Service	84	48,009	4,784,511	\$ 0.0997	16,452	64,461	\$ -	\$ 4,784,511	\$ 0.0742
10	HLF	High Load Factor	144	4,109,266	207,981,598	\$ 0.0506	(940,724)	3,168,542	\$ -	\$ 207,981,598	\$ 0.0656
11	LTM	Large Tire Mfg.	1	136,332	8,057,062	\$ 0.0591	-	136,332	\$ -	\$ 8,057,062	\$ 0.0591
12	ICS	Interruptible Contract Service	1	58,371	3,698,273	\$ 0.0634	-	58,371	\$ -	\$ 3,698,273	\$ 0.0634
13	DOR	Dedicated Off-Peak Rider	7	350	26,731	\$ 0.0764	-	350	\$ -	\$ 26,731	\$ 0.0764
14	OPS	Off-Peak Peak Service	9	14,021	977,424	\$ 0.0697	-	14,021	\$ -	\$ 977,424	\$ 0.0697
15	GSS	Generation Substitution Service	38	38,810	2,983,931	\$ 0.0769	-	38,810	\$ -	\$ 2,983,931	\$ 0.0769
16	SSR	Stand-by Service Rider	1	-	-	\$ -	-	-	\$ -	\$ -	\$ -
17	PAL	Private Area Lighting	-	74,238	11,005,695	\$ 0.1482	-	74,238	\$ -	\$ 11,005,695	\$ 0.1482
18	SL	Street Lighting	-	83,088	11,938,310	\$ 0.1437	-	83,088	\$ -	\$ 11,938,310	\$ 0.1437
19	TS	Traffic Signals	-	4,702	474,462	\$ 0.1009	-	4,702	\$ -	\$ 474,462	\$ 0.1009
20	SP (a)	Special Contract (a)	1	393,823	19,346,266	\$ 0.0491	-	393,823	\$ -	\$ 19,346,266	\$ 0.0491
21	SP (b)	Special Contract (b)	1	-	50,685,318	\$ -	881,449	881,449	\$ -	\$ 50,685,318	\$ 0.0575
22		Total	686,220	19,530,216	\$ 1,728,761,206	\$ 0.0885	-	19,530,216	\$ -	\$ 1,728,761,206	\$ 0.0885

Note: SGSCO Small General Service - Church Option included with Small General Service (SGS)

WESTAR ENERGY, INC. and KANSAS GAS AND ELECTRIC COMPANY
 Combined Electric Operations
 Test Year Revenue Summary
 Abbreviated Rate Case Test Year Ended March 31, 2011

Line No.	Tariff	Tariff Description	Adjusted MWh Usage	Adjusted Revenue Dollars	Proposed Revenue	Proposed Revenue Increase	Proposed Percent Increase	Proposed Revenue Per Unit kWh
1	RS	Residential	6,525,904	\$ 706,766,950	\$ 768,740,877	\$ 61,973,927	8.77%	\$ 0.1178
2	SGS	Small General Service	3,487,429	\$ 348,206,477	\$ 369,733,222	\$ 21,526,744	6.18%	\$ 0.1060
3	ST	Short Term Service	5,456	\$ 769,450	\$ 809,111	\$ 39,661	5.15%	\$ 0.1483
4	MGS	Medium General Service	4,047,589	\$ 308,398,012	\$ 289,888,233	\$ (18,509,779)	-6.00%	\$ 0.0716
5	RITODS	Religious Inst. Time of Day	12,732	\$ 1,289,294	\$ 1,185,630	\$ (103,664)	-8.04%	\$ 0.0931
6	REIS	Restricted Educational Institutional	310,479	\$ 23,117,548	\$ 21,331,953	\$ (1,785,595)	-7.72%	\$ 0.0687
7	RTESSC	Restricted - Total Elec Schools & Churches	14,228	\$ 1,134,100	\$ 1,054,233	\$ (79,868)	-7.04%	\$ 0.0741
8	PS-R	Public Schools - Restricted	208,211	\$ 17,119,792	\$ 15,843,300	\$ (1,276,492)	-7.46%	\$ 0.0761
9	SES	Standard Education Service	64,461	\$ 4,784,511	\$ 4,420,320	\$ (364,190)	-7.61%	\$ 0.0686
10	HLF	High Load Factor	3,168,542	\$ 207,981,598	\$ 190,550,708	\$ (17,430,890)	-8.38%	\$ 0.0601
11	LTM	Large Tire Mfg.	136,332	\$ 8,057,062	\$ 7,699,949	\$ (357,113)	-4.43%	\$ 0.0565
12	ICS	Interruptible Contract Service	58,371	\$ 3,698,273	\$ 3,513,353	\$ (184,921)	-5.00%	\$ 0.0602
13	DOR	Dedicated Off-Peak Rider	350	\$ 26,731	\$ 28,280	\$ 1,549	5.79%	\$ 0.0808
14	OPS	Off-Peak Service	14,021	\$ 977,424	\$ 1,034,433	\$ 57,009	5.83%	\$ 0.0738
15	GSS	Generation Substitution Service	38,810	\$ 2,983,931	\$ 3,152,078	\$ 168,147	5.64%	\$ 0.0812
16	SSR	Stand-by Service Rider	-	\$ -	\$ -	\$ -	0.00%	\$ -
17	PAL	Private Area Lighting	74,238	\$ 11,005,695	\$ 10,454,599	\$ (551,096)	-5.01%	\$ 0.1408
18	SL	Street Lighting	83,088	\$ 11,938,310	\$ 11,160,596	\$ (777,714)	-6.51%	\$ 0.1343
19	TS	Traffic Signals	4,702	\$ 474,462	\$ 453,222	\$ (21,240)	-4.48%	\$ 0.0964
20	SP (a)	Special Contract (a)	393,823	\$ 19,346,266	\$ 18,538,321	\$ (807,945)	-4.18%	\$ 0.0471
21	SP (b)	Special Contract (b)	881,449	\$ 50,685,318	\$ 40,918,764	\$ (9,766,554)	-19.27%	\$ 0.0464
22		Total	19,530,216	\$ 1,728,761,206	\$ 1,760,511,181	\$ 31,749,976	1.84%	\$ 0.0901

Note: SGSCO Small General Service - Church Option included with Small General Service (SGS)