ACK SEGMENT VALUE MODIFY FORM

Segment	1	2	3	4	5	6	7	8	9
Segment Name	Budget Area	Cost Code	Account	Location	Activity	Product	Work Area	Project (Special)	Legal Entity
Segment Value	See Work Area					[redacted]	02440		
Questions to answer below	[redacted]	1,2,3,4	1,2,3,4,9,10, 12	1,2,3,4	1,2,3,4		1,2,3,4,5,6,7	1,2,3,4,11	1,2,3,4 ,8

Directions:

1. **Enter the segment to be modified in the "segment value" box above.**
2. **Circle the control entity where your segment should changed.**
3. **Circle the modification you are making (i.e. inactivate, reactivate, etc).**
4. **Answer only the questions below applicable to the segment you are modifying.**

CONTROL ENTITY: (3000) 3001 3002

MODIFICATION: (INACTIVATE) *(effective beg of next mo)* REACTIVATE NAME CHANGE HIERARCHY CHANGE OTHER

1) Current title of segment to be modified: Eureka

2) If name change, new title of segment: _____

3) If name change, new description for manual: _____

4) Date the segment is to be modified ***(effective beg of next mo):*** 1-1-10

(5) Did a construction overhead rate apply to this segment? yes deleted

(6) Did a common state allocation apply to this segment? If yes, answer 6a: _____

6a) What was the %? _____

7) Was the BA/WA a storeroom? _____

8) If inactivating a LE, what BA/WA applied to this LE? _____
(please fill out another form to inactivate BA/WA)

9) If reactivating an account, where should it appear in the financial statements?

10) Who was responsible for reconciling this account? **(Balance Sheet Accts Only)**

11) Is the project number a deferral?

12) If hierarchy change:

12a) Where does the account currently roll to on the financial statements?

12b) Where should the account roll to on future financial statements?

Requested By: Janet Rinehart Phone: 6455 Today's Date: 1-4-10

Return to: Walker System Support – Topeka GO 2

2410

Janet L Rinehart /WRI
01/04/2010 07:31 AM

To "Beckey Honas" <Beckey.K.Honas@westarenergy.com>, "Todd Boyd" <Todd.E.Boyd@westarenergy.com>, "Rod Pauls" <Rodney.K.Pauls@westarenergy.com>
cc "Bill Heins" <Bill.Heins@westarenergy.com>, "Naomi Peterson" <Naomi.Peterson@westarenergy.com>, "Joe Fike" <Joe_Fike@wr.com>
bcc
Subject Eureka

I believe the field has completed their work to close 02440. I think all Plant and Property is clear. Can we make the change effective today to roll Eureka with Emporia, 02401?

ACK SEGMENT VALUE MODIFY FORM

Segment	1	2	3	4	5	6	7	8	9
Segment Name	Budget Area	Cost Code	Account	Location	Activity	Product	Work Area	Project (Special)	Legal Entity
Segment Value	See Work Area					[redacted]	06959		
Questions to answer below	[redacted]	1,2,3,4	1,2,3,4,9,10, 12	1,2,3,4	1,2,3,4		1,2,3,4,5,6,7	1,2,3,4,11	1,2,3,4 ,8

Directions:

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2. **Circle the control entity where your segment should changed.**
3. **Circle the modification you are making (i.e. inactivate, reactivate, etc).**
4. **Answer only the questions below applicable to the segment you are modifying.**

CONTROL ENTITY: (3000) 3001 3002

MODIFICATION: INACTIVATE *(effective beg of next mo)* REACTIVATE (NAME CHANGE) HIERARCHY CHANGE OTHER

1) Current title of segment to be modified: IT SysInfr/TIVOLI/Database

2) If name change, new title of segment: IT System Infrastructure

3) If name change, new description for manual:

4) Date the segment is to be modified ***(effective beg of next mo):*** 11/1/09 , Nov 1

5) Did a construction overhead rate apply to this segment? SAME

6) Did a common state allocation apply to this segment? If yes, answer 6a: YES

6a) What was the %? SAME

7) Was the BA/WA a storeroom? NO

8) If inactivating a LE, what BA/WA applied to this LE?
(please fill out another form to inactivate BA/WA)

9) If reactivating an account, where should it appear in the financial statements?

10) Who was responsible for reconciling this account? **(Balance Sheet Accts Only)**

11) Is the project number a deferral?

12) If hierarchy change:

12a) Where does the account currently roll to on the financial statements?

12b) Where should the account roll to on future financial statements?

Requested By: Jodi Porter Phone: 8730 Today's Date: 11/24/09

Return to: Walker System Support – Topeka GO 2

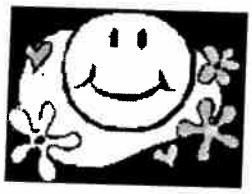
Tricia Burkhardt/WRI
11/23/2009 02:53 PM

To Eric D Anderson/WRI@WRI
cc
bcc
Subject Fw: IT Budget area descriptions

I have some dept names that need corrected. It looks like most have been changed on your side. The "incorrect" ones are from PeopleSoft & the "correct" is what they want them to be.

Looks like 06959 & 06967 both need changed on your end too.

Thanks!!



Tricia Burkhardt
Sr HR Administrator
785-575-1144

IMPORTANT: This email and any attachments may contain privileged and confidential information and/or be subject to protection under the Federal Standards for Privacy and Security of Individually Identifiable Health Information (45 C.F.R. Parts 160 and 164.) If you or your organization is a "Covered Entity" under the above mentioned regulations, you are obligated to treat such information in a manner consistent with the regulations. If it appears that this email was sent to you in error, (1) you are prohibited from utilizing or disseminating this email or any attachments; (2) please immediately delete it from your computer and any servers or other locations where it might be stored and email (tricia.burkhardt@westarenergy.com) or call Tricia Burkhardt at 785-575-1144. We appreciate your cooperation.

----- Forwarded by Tricia Burkhardt/WRI on 11/23/2009 02:51 PM -----

Jodi Porter/WRI
11/23/2009 02:36 PM

To Tricia Burkhardt/WRI@WRI
cc
Subject Fw: IT Budget area descriptions

One more added to the list. . .

----- Forwarded by Jodi Porter/WRI on 11/23/2009 02:35 PM -----

Jodi Porter/WRI
11/23/2009 02:34 PM

To Tricia Burkhardt/WRI
cc
Subject IT Budget area descriptions

Tricia, I found some others that need to be updated. . .

BA	Incorrect	Correct
06003	Field Comm/Mobile Data	Field Communications
06954	Corporate Applications IT	IT Financial Applications
~~06959~~	IT SysInfr/TIVOLI/DatabaseE	IT System Infrastructure
06964	IT Generating & Marketing Support	IT Generation & Marketing Support
06968	IT Audio/Video Support	IT Integration
~~06967~~	IT Ent Arch/Prog Off/Gen Supp	IT Enterprise Architecture

If questions, please let me know.

Thanks!
Jodi

ACK SEGMENT VALUE MODIFY FORM

Segment	1	2	3	4	5	6	7	8	9
Segment Name	Budget Area	Cost Code	Account	Location	Activity	Product	Work Area	Project (Special)	Legal Entity
Segment Value	See Work Area					[redacted]	06967		
Questions to answer below	[redacted]	1,2,3,4	1,2,3,4,9,10, 12	1,2,3,4	1,2,3,4		1,2,3,4,5,6,7	1,2,3,4,11	1,2,3,4 ,8

Directions:

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2. **Circle the control entity where your segment should changed.**
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4. **Answer only the questions below applicable to the segment you are modifying.**

CONTROL ENTITY: (3000) 3001 3002

MODIFICATION: INACTIVATE REACTIVATE (NAME CHANGE) HIERARCHY CHANGE OTHER
(effective beg of next mo)

1) Current title of segment to be modified: IT Enterprise Architecture, Prog off Gen Support

2) If name change, new title of segment: IT Enterprise Architecture

3) If name change, new description for manual: _____

4) Date the segment is to be modified *(effective beg of next mo)*: 11/1/09, Nov. 1

5) Did a construction overhead rate apply to this segment? SAME

6) Did a common state allocation apply to this segment? If yes, answer 6a: YES

6a) What was the %? SAME

7) Was the BA/WA a storeroom? NO

8) If inactivating a LE, what BA/WA applied to this LE?
(please fill out another form to inactivate BA/WA)

9) If reactivating an account, where should it appear in the financial statements?

10) Who was responsible for reconciling this account? (**Balance Sheet Accts Only**)

11) Is the project number a deferral?

12) If hierarchy change:

12a) Where does the account currently roll to on the financial statements?

12b) Where should the account roll to on future financial statements?

Requested By: Jodi Porter Phone: 3230 Today's Date: 11/24/09

Return to: Walker System Support – Topeka GO 2

Tricia Burkhardt/WRI
11/23/2009 02:53 PM

To Eric D Anderson/WRI@WRI
cc
bcc
Subject Fw: IT Budget area descriptions

I have some dept names that need corrected. It looks like most have been changed on your side. The "incorrect" ones are from PeopleSoft & the "correct" is what they want them to be.

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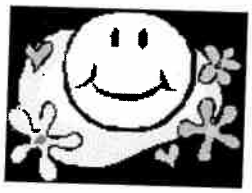

Tricia Burkhardt
Sr HR Administrator
785-575-1144

IMPORTANT: This email and any attachments may contain privileged and confidential information and/or be subject to protection under the Federal Standards for Privacy and Security of Individually Identifiable Health Information (45 C.F.R. Parts 160 and 164.) If you or your organization is a "Covered Entity" under the above mentioned regulations, you are obligated to treat such information in a manner consistent with the regulations. If it appears that this email was sent to you in error, (1) you are prohibited from utilizing or disseminating this email or any attachments; (2) please immediately delete it from your computer and any servers or other locations where it might be stored and email (tricia.burkhardt@westarenergy.com) or call Tricia Burkhardt at 785-575-1144. We appreciate your cooperation.

----- Forwarded by Tricia Burkhardt/WRI on 11/23/2009 02:51 PM -----

Jodi Porter/WRI
11/23/2009 02:36 PM

To Tricia Burkhardt/WRI@WRI
cc
Subject Fw: IT Budget area descriptions

One more added to the list. . .

----- Forwarded by Jodi Porter/WRI on 11/23/2009 02:35 PM -----

Jodi Porter/WRI
11/23/2009 02:34 PM

To Tricia Burkhardt/WRI
cc
Subject IT Budget area descriptions

Tricia, I found some others that need to be updated. . .

BA	Incorrect	Correct
06003	Field Comm/Mobile Data	Field Communications
06954	Corporate Applications IT	IT Financial Applications
06959	IT SysInfr/TIVOLI/DatabaseE	IT System Infrastructure
06964	IT Generating & Marketing Support	IT Generation & Marketing Support
06968	IT Audio/Video Support	IT Integration
06967	IT Ent Arch/Prog Off/Gen Supp	IT Enterprise Architecture

If questions, please let me know.

Thanks!
Jodi

ACK SEGMENT VALUE MODIFY FORM

Segment	1	2	3	4	5	6	7	8	9
Segment Name	Budget Area	Cost Code	Account	Location	Activity	Product	Work Area	Project (Special)	Legal Entity
Segment Value	See Work Area		1863510			[redacted]			
Questions to answer below	[redacted]	1,2,3,4	1,2,3,4,9,10, 12	1,2,3,4	1,2,3,4		1,2,3,4,5,6,7	1,2,3,4,11	1,2,3,4 ,8

Directions:

1. **Enter the segment to be modified in the "segment value" box above.**
2. **Circle the control entity where your segment should changed.**
3. **Circle the modification you are making (i.e. inactivate, reactivate, etc).**
4. **Answer only the questions below applicable to the segment you are modifying.**

CONTROL ENTITY: (3000) 3001 (3002)

MODIFICATION: INACTIVATE *(effective beg of next mo)* (REACTIVATE) (NAME CHANGE) HIERARCHY CHANGE OTHER

1) Current title of segment to be modified: Coli - WCNOC Premium

2) If name change, new title of segment: Coli - WCNOC Investment

3) If name change, new description for manual: This account includes our 47% share of the portion of the premium payment upon policy renewal that immediately increases the cash surrender value of the WCNOC Coli policies.

4) Date the segment is to be modified ***(effective beg of next mo):*** 12/09

5) Did a construction overhead rate apply to this segment?

6) Did a common state allocation apply to this segment? If yes, answer 6a:

6a) What was the %?

7) Was the BA/WA a storeroom?

8) If inactivating a LE, what BA/WA applied to this LE? (please fill out another form to inactivate BA/WA)

9) If reactivating an account, where should it appear in the financial statements? same as 1863500

10) Who was responsible for reconciling this account? **(Balance Sheet Accts Only)** Karen Medford

11) Is the project number a deferral?

12) If hierarchy change:

12a) Where does the account currently roll to on the financial statements?

12b) Where should the account roll to on future financial statements?

Requested By: Theresa Dodson Phone: 8383 Today's Date: 1/4/10

Return to: Walker System Support – Topeka GO 2

ACK SEGMENT VALUE MODIFY FORM

Segment	1	2	3	4	5	6	7	8	9
Segment Name	Budget Area	Cost Code	Account	Location	Activity	Product	Work Area	Project (Special)	Legal Entity
Segment Value	See Work Area		1340001						
Questions to answer below		1,2,3,4	1,2,3,4,9,10, 12	1,2,3,4	1,2,3,4		1,2,3,4,5,6,7	1,2,3,4,11	1,2,3,4 ,8

Directions:

1. **Enter the segment to be modified in the "segment value" box above.**
2. **Circle the control entity where your segment should changed.**
3. **Circle the modification you are making (i.e. inactivate, reactivate, etc).**
4. **Answer only the questions below applicable to the segment you are modifying.**

CONTROL ENTITY: (3000) 3001 3002

MODIFICATION: (INACTIVATE) *(effective beg of next mo)* REACTIVATE NAME CHANGE HIERARCHY CHANGE OTHER

1) Current title of segment to be modified: Special Deposits - LT

2) If name change, new title of segment: _____

3) If name change, new description for manual: _____

4) Date the segment is to be modified ***(effective beg of next mo):*** Nov. 2009

5) Did a construction overhead rate apply to this segment? —

6) Did a common state allocation apply to this segment? If yes, answer 6a: —

6a) What was the %? _____

7) Was the BA/WA a storeroom? —

8) If inactivating a LE, what BA/WA applied to this LE? —
(please fill out another form to inactivate BA/WA)

9) If reactivating an account, where should it appear in the financial statements? —

10) Who was responsible for reconciling this account? (**Balance Sheet Accts Only**) Bernie Hack

11) Is the project number a deferral? _____

12) If hierarchy change:

12a) Where does the account currently roll to on the financial statements? —

12b) Where should the account roll to on future financial statements? —

Requested By: Rebekah Hanshaw Phone: 1654 Today's Date: 11/25/09

Return to: Walker System Support – Topeka GO 2

1340001

ACK SEGMENT VALUE REQUEST FORM

Segment	1	2	3	4	5	6	7	8	9
Segment Name	Budget Area	Cost Code	Account	Location	Activity	Prod	Work Area	Project (Special)	Legal Entity
Segment Value	See Work Area		1340001						
Questions to answer below		1,2, 12	1,2,9,10, 12, 14,15	1,2,12	1,2,11,12		1,3,4,5,6,7,8, 13,12	1,12	1,12

Directions:

1. **Enter the new segment in the "segment value" box above.**
2. **Circle the control entity in which your segment should be set-up.**
3. **Answer only the questions below applicable to the segment you are requesting.**

CONTROL ENTITY: [3000] 3001 3002

1) Title of new segment: Special Deposits - LT
(30 characters maximum)

2) Definition for manual: This account represents long-term special deposits which will be returned to the Company

3) What Location is the new segment valid for? 11 & 51

4) For reporting purposes, what BA/WA should this roll up to? _____

5) What is the Construction Overhead rate (**WE ONLY**)? _____

6) What is the Non-Productive Rate (**WE ONLY**)? _____

7) Does the Common State Allocation apply (**WE ONLY**)? If yes, complete 7a: _____

7a) What is the % or what other BA/WA does this compare to (**WE ONLY**)? _____

8) Will the new budget/work area have labor charges? _____

9) Is this account budgeted? No

10) Should the account require a Work Request? No

11) What Work Area is the new segment valid with? _____
(used for the manual)

12) What month is this segment to be activated? July 2009

13) What are the valid accounts this Work Area can charge or what other WA does this compare to?

14) If adding a new account, what line item should this roll to on the financial statements? 1340000

15) Who is responsible for reconciling this account? (**Balance Sheet Accts Only**) Bernie Hack

Requested By: Bernie Hack **Phone:** 6342 **Today's Date:** 7-29-09

Return to: Walker System Support – Topeka GO 2

ACK SEGMENT VALUE MODIFY FORM

Segment	1	2	3	4	5	6	7	8	9
Segment Name	Budget Area	Cost Code	Account	Location	Activity	Product	Work Area	Project (Special)	Legal Entity
Segment Value	See Work Area		182305			[redacted]			
Questions to answer below	[redacted]	1,2,3,4	1,2,3,4,9,10, 12	1,2,3,4	1,2,3,4		1,2,3,4,5,6,7	1,2,3,4,11	1,2,3,4 ,8

Directions:

1. **Enter the segment to be modified in the "segment value" box above.**
2. **Circle the control entity where your segment should changed.**
3. **Circle the modification you are making (i.e. inactivate, reactivate, etc).**
4. **Answer only the questions below applicable to the segment you are modifying.**

CONTROL ENTITY: (3000) 3001 3002

MODIFICATION: (INACTIVATE) *(effective beg of next mo)* REACTIVATE NAME CHANGE HIERARCHY CHANGE OTHER

1) Current title of segment to be modified: RCC Opr. Off Wolf Creek, LaSalle -ST

2) If name change, new title of segment: N/A

3) If name change, new description for manual: N/A

4) Date the segment is to be modified ***(effective beg of next mo):*** Nov 09

5) Did a construction overhead rate apply to this segment?

6) Did a common state allocation apply to this segment? If yes, answer 6a:

6a) What was the %?

7) Was the BA/WA a storeroom?

8) If inactivating a LE, what BA/WA applied to this LE?
(please fill out another form to inactivate BA/WA)

9) If reactivating an account, where should it appear in the financial statements? N/A

10) Who was responsible for reconciling this account? **(Balance Sheet Accts Only)** Rod Pate

11) Is the project number a deferral?

12) If hierarchy change:

12a) Where does the account currently roll to on the financial statements? N/A

12b) Where should the account roll to on future financial statements? N/A

Requested By: Rod Pate Phone: 1506 Today's Date: 11/13/09

Return to: Walker System Support – Topeka GO 2

ACK SEGMENT VALUE MODIFY FORM

Segment	1	2	3	4	5	6	7	8	9
Segment Name	Budget Area	Cost Code	Account	Location	Activity	Product	Work Area	Project (Special)	Legal Entity
Segment Value	See Work Area		2533600						
Questions to answer below		1,2,3,4	1,2,3,4,9,10, 12	1,2,3,4	1,2,3,4		1,2,3,4,5,6,7	1,2,3,4,11	1,2,3,4 ,8

Directions:

1. **Enter the segment to be modified in the "segment value" box above.**
2. **Circle the control entity where your segment should changed.**
3. **Circle the modification you are making (i.e. inactivate, reactivate, etc).**
4. **Answer only the questions below applicable to the segment you are modifying.**

CONTROL ENTITY: (3000) 3001 3002

MODIFICATION: (INACTIVATE) REACTIVATE NAME CHANGE HIERARCHY CHANGE OTHER

(effective beg of next mo)

1) Current title of segment to be modified: Equity COC 2002 Ice Storm

2) If name change, new title of segment: _____

3) If name change, new description for manual: _____

4) Date the segment is to be modified *(effective beg of next mo)*: 1-1-2010

5) Did a construction overhead rate apply to this segment? _____

6) Did a common state allocation apply to this segment? If yes, answer 6a: _____

6a) What was the %? _____

7) Was the BA/WA a storeroom? _____

8) If inactivating a LE, what BA/WA applied to this LE? _____
(please fill out another form to inactivate BA/WA)

9) If reactivating an account, where should it appear in the financial statements? _____

10) Who was responsible for reconciling this account? **(Balance Sheet Accts Only)** Pam Tevis

11) Is the project number a deferral? _____

12) If hierarchy change:

12a) Where does the account currently roll to on the financial statements? _____

12b) Where should the account roll to on future financial statements? _____

Requested By: Bernie Hack Phone: 6342 Today's Date: 12-31-09

Return to: Walker System Support - Topeka GO 2

ACK SEGMENT VALUE MODIFY FORM

Segment	1	2	3	4	5	6	7	8	9
Segment Name	Budget Area	Cost Code	Account	Location	Activity	Product	Work Area	Project (Special)	Legal Entity
Segment Value	See Work Area		2533601			[redacted]			
Questions to answer below	[redacted]	1,2,3,4	1,2,3,4,9,10, 12	1,2,3,4	1,2,3,4		1,2,3,4,5,6,7	1,2,3,4,11	1,2,3,4 ,8

Directions:

1. **Enter the segment to be modified in the "segment value" box above.**
2. **Circle the control entity where your segment should changed.**
3. **Circle the modification you are making (i.e. inactivate, reactivate, etc).**
4. **Answer only the questions below applicable to the segment you are modifying.**

CONTROL ENTITY: [3000] 3001 3002

MODIFICATION: [INACTIVATE] *(effective beg of next mo)* REACTIVATE NAME CHANGE HIERARCHY CHANGE OTHER

1) Current title of segment to be modified: Equity COC 2005 ICE Storm

2) If name change, new title of segment: _____

3) If name change, new description for manual: _____

4) Date the segment is to be modified ***(effective beg of next mo):*** 1-1-2010

5) Did a construction overhead rate apply to this segment? _____

6) Did a common state allocation apply to this segment? If yes, answer 6a: _____

6a) What was the %? _____

7) Was the BA/WA a storeroom? _____

8) If inactivating a LE, what BA/WA applied to this LE? _____
(please fill out another form to inactivate BA/WA)

9) If reactivating an account, where should it appear in the financial statements?

10) Who was responsible for reconciling this account? **(Balance Sheet Accts Only)** Pam Tevis

11) Is the project number a deferral?

12) If hierarchy change:

12a) Where does the account currently roll to on the financial statements?

12b) Where should the account roll to on future financial statements?

Requested By: Bernie Hack Phone: 6342 Today's Date: 12-31-09

Return to: Walker System Support – Topeka GO 2

ACK SEGMENT VALUE MODIFY FORM

Segment	1	2	3	4	5	6	7	8	9
Segment Name	Budget Area	Cost Code	Account	Location	Activity	Product	Work Area	Project (Special)	Legal Entity
Segment Value	See Work Area		2533603						
Questions to answer below		1,2,3,4	1,2,3,4,9,10, 12	1,2,3,4	1,2,3,4		1,2,3,4,5,6,7	1,2,3,4,11	1,2,3,4 ,8

Directions:

1. **Enter the segment to be modified in the "segment value" box above.**
2. **Circle the control entity where your segment should changed.**
3. **Circle the modification you are making (i.e. inactivate, reactivate, etc).**
4. **Answer only the questions below applicable to the segment you are modifying.**

CONTROL ENTITY: [3000] 3001 3002

MODIFICATION: [INACTIVATE] *(effective beg of next mo)* REACTIVATE NAME CHANGE HIERARCHY CHANGE OTHER

1) Current title of segment to be modified: Equity COC 2007 Ice Storm

2) If name change, new title of segment: _____

3) If name change, new description for manual: _____

4) Date the segment is to be modified ***(effective beg of next mo):*** 1-1-2010

5) Did a construction overhead rate apply to this segment? _____

6) Did a common state allocation apply to this segment? If yes, answer 6a: _____

6a) What was the %? _____

7) Was the BA/WA a storeroom? _____

8) If inactivating a LE, what BA/WA applied to this LE? _____
(please fill out another form to inactivate BA/WA)

9) If reactivating an account, where should it appear in the financial statements? _____

10) Who was responsible for reconciling this account? **(Balance Sheet Accts Only)** Karla Mosqueda

11) Is the project number a deferral? _____

12) If hierarchy change:

12a) Where does the account currently roll to on the financial statements? _____

12b) Where should the account roll to on future financial statements?

Requested By: Bernie Black Phone: 6342 Today's Date: 12-31-09

Return to: Walker System Support - Topeka GO 2

ACK SEGMENT VALUE MODIFY FORM

Segment	1	2	3	4	5	6	7	8	9
Segment Name	Budget Area	Cost Code	Account	Location	Activity	Product	Work Area	Project (Special)	Legal Entity
Segment Value	See Work Area		9280000						
Questions to answer below		1,2,3,4	1,2,3,4,9,10, 12	1,2,3,4	1,2,3,4		1,2,3,4,5,6,7	1,2,3,4,11	1,2,3,4 ,8

Directions:

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3. **Circle the modification you are making (i.e. inactivate, reactivate, etc).**
4. **Answer only the questions below applicable to the segment you are modifying.**

CONTROL ENTITY: (3000) 3001 3002

MODIFICATION: INACTIVATE *(effective beg of next mo)* REACTIVATE NAME CHANGE HIERARCHY CHANGE (OTHER) — Description Change

1) Current title of segment to be modified: 15 FERC Commission Expenses

2) If name change, new title of segment: _____

3) If name change, new description for manual: - See Attached

4) Date the segment is to be modified *(effective beg of next mo):* _____

5) Did a construction overhead rate apply to this segment? _____

6) Did a common state allocation apply to this segment? If yes, answer 6a: _____

6a) What was the %? _____

7) Was the BA/WA a storeroom? _____

8) If inactivating a LE, what BA/WA applied to this LE? _____
(please fill out another form to inactivate BA/WA)

9) If reactivating an account, where should it appear in the financial statements?

10) Who was responsible for reconciling this account? **(Balance Sheet Accts Only)**

11) Is the project number a deferral?

12) If hierarchy change:

12a) Where does the account currently roll to on the financial statements?

12b) Where should the account roll to on future financial statements?

Requested By: Bin Myer Phone: 8279 Today's Date: 12/16/09

Return to: Walker System Support - Topeka GO 2

9280000

AC 9280000 FERC Commission Expenses

These account numbers include all expenses (except pay of regular employees only incidentally engaged in such work) properly included in utility operating expenses, incurred by the Company in connection with formal cases before the Federal Energy Regulatory Commission (FERC), including payments made to the FERC for fees assessed against the Company for pay and expenses of such commission, its officers, agents and employees, and also including payments made to the United States for the administration of the Federal Power Act.

Amounts of FERC expenses which by approval or direction of the Commission are to be spread over future periods should be charged to account numbers included under Miscellaneous Deferred Debits, and amortized by charges to that account number. Items that should be charged to this account number are:

a. Salaries, fees, retainers and expenses of counsel, solicitors, attorneys, accountants, engineers, clerks, attendants, witnesses and others engaged in the prosecution of, or defense against, petitions or complaints presented to the FERC, or in the valuation of property owned or used by the utility in connection with such cases.

b. Office supplies and expenses, payments to the FERC, stationery and printing, traveling expenses and other expenses incurred directly in connection with formal cases before the FERC.

Note A: Exclude from these account numbers and include in other appropriate operation expense account numbers, expenses incurred in the improvement of service, additional inspection or rendering reports, which are made necessary by the rules and regulations, or orders, of regulatory bodies.

ACK SEGMENT VALUE MODIFY FORM

Segment	1	2	3	4	5	6	7	8	9
Segment Name	Budget Area	Cost Code	Account	Location	Activity	Product	Work Area	Project (Special)	Legal Entity
Segment Value	See Work Area		9280001			[redacted]			
Questions to answer below	[redacted]	1,2,3,4	1,2,3,4,9,10, 12	1,2,3,4	1,2,3,4		1,2,3,4,5,6,7	1,2,3,4,11	1,2,3,4 ,8

Directions:

1. **Enter the segment to be modified in the "segment value" box above.**
2. **Circle the control entity where your segment should changed.**
3. **Circle the modification you are making (i.e. inactivate, reactivate, etc).**
4. **Answer only the questions below applicable to the segment you are modifying.**

CONTROL ENTITY: (3000) 3001 3002

MODIFICATION: INACTIVATE *(effective beg of next mo)* REACTIVATE NAME CHANGE HIERARCHY CHANGE (OTHER) Description Change

1) Current title of segment to be modified: Other Regulatory Commission Expense

2) If name change, new title of segment: _____

3) If name change, new description for manual: - See Attached

4) Date the segment is to be modified ***(effective beg of next mo):*** _____

5) Did a construction overhead rate apply to this segment? _____

6) Did a common state allocation apply to this segment? If yes, answer 6a: _____

6a) What was the %? _____

7) Was the BA/WA a storeroom? _____

8) If inactivating a LE, what BA/WA applied to this LE? _____
(please fill out another form to inactivate BA/WA)

9) If reactivating an account, where should it appear in the financial statements?

10) Who was responsible for reconciling this account? **(Balance Sheet Accts Only)**

11) Is the project number a deferral?

12) If hierarchy change:

12a) Where does the account currently roll to on the financial statements?

12b) Where should the account roll to on future financial statements?

Requested By: [redacted] Phone: 8279 Today's Date: 12/16/09

Return to: Walker System Support - Topeka GO 2

9280001

AC 9280001 Other Regulatory Commission Expense

These account numbers include all expenses (except pay of regular employees only incidentally engaged in such work) properly included in utility operating expenses, incurred by the Company in connection with formal cases before regulatory commissions, or other regulatory bodies, or cases in which such a body is party, including payments made to a regulatory commission for fees assessed against the Company for pay and expenses of such commission, its officers, agents and employees, and also including payments made to the United States for the administration of the Federal Power Act.

Amounts of regulatory commission expenses which by approval or direction of the regulatory body are to be spread over future periods should be charged to account numbers included under Miscellaneous Deferred Debits, and amortized by charges to that account number.

Items that should be charged to this account number are:

a. Salaries, fees, retainers and expenses of counsel, solicitors, attorneys, accountants, engineers, clerks, attendants, witnesses and others engaged in the prosecution of, or defense against, petitions or complaints presented to regulatory bodies, or in the valuation of property owned or used by the utility in connection with such cases

b. Office supplies and expenses, payments to public service or other regulatory commission, stationery and printing, traveling expenses and other expenses incurred directly in connection with formal cases before regulatory commissions

Note A: Exclude from these account numbers and include in other appropriate operation expense account numbers, expenses incurred in the improvement of service, additional inspection or rendering reports, which are made necessary by the rules and regulations, or orders, of regulatory bodies. Exclude from this account items pertaining to the Federal Energy Regulatory Commission (FERC) and any State Corporate Commissions.

Note B: Examples include the Environmental Protection Agency (EPA), the New York Stock Exchange (NYSE) which is regulated by the Securities and Exchange Commission (SEC).

ACK SEGMENT VALUE MODIFY FORM

Segment	1	2	3	4	5	6	7	8	9
Segment Name	Budget Area	Cost Code	Account	Location	Activity	Product	Work Area	Project (Special)	Legal Entity
Segment Value	See Work Area		9260002			[redacted]			
Questions to answer below	[redacted]	1,2,3,4	1,2,3,4,9,10, 12	1,2,3,4	1,2,3,4		1,2,3,4,5,6,7	1,2,3,4,11	1,2,3,4 ,8

Directions:

1. **Enter the segment to be modified in the "segment value" box above.**
2. **Circle the control entity where your segment should changed.**
3. **Circle the modification you are making (i.e. inactivate, reactivate, etc).**
4. **Answer only the questions below applicable to the segment you are modifying.**

CONTROL ENTITY: (3000) 3001 3002

MODIFICATION: INACTIVATE *(effective beg of next mo)* REACTIVATE NAME CHANGE HIERARCHY CHANGE (OTHER) Description Change

1) Current title of segment to be modified: State Corporation Commissions

2) If name change, new title of segment: _____

3) If name change, new description for manual: See Attached

4) Date the segment is to be modified ***(effective beg of next mo):*** _____

5) Did a construction overhead rate apply to this segment? _____

6) Did a common state allocation apply to this segment? If yes, answer 6a: _____

6a) What was the %? _____

7) Was the BA/WA a storeroom? _____

8) If inactivating a LE, what BA/WA applied to this LE? _____
(please fill out another form to inactivate BA/WA)

9) If reactivating an account, where should it appear in the financial statements?

10) Who was responsible for reconciling this account? **(Balance Sheet Accts Only)**

11) Is the project number a deferral?

12) If hierarchy change:

12a) Where does the account currently roll to on the financial statements?

12b) Where should the account roll to on future financial statements?

Requested By: [signature] Phone: 8279 Today's Date: 12/16/09

Return to: Walker System Support - Topeka GO 2

9280002

AC 9280002 State Corporation Commissions

These account numbers include all expenses (except pay of regular employees only incidentally engaged in such work) properly included in utility operating expenses, incurred by the Company in connection with formal cases before any state corporate commissions, including payments made to a state corporate commission for fees assessed against the Company for pay and expenses of such commission, its officers, agents and employees, and also including payments made to the United States for the administration of the Federal Power Act.

Amounts of state corporate commission expenses which by approval or direction of the commission are to be spread over future periods should be charged to account numbers included under Miscellaneous Deferred Debits, and amortized by charges to that account number.

Items that should be charged to this account number are:

a. Salaries, fees, retainers and expenses of counsel, solicitors, attorneys, accountants, engineers, clerks, attendants, witnesses and others engaged in the prosecution of, or defense against, petitions or complaints presented to state corporate commissions, or in the valuation of property owned or used by the utility in connection with such cases.

b. Office supplies and expenses, payments to public service or other state corporate commission, stationery and printing, traveling expenses and other expenses incurred directly in connection with formal cases before state corporate commissions.

Note A: Exclude from these account numbers and include in other appropriate operation expense account numbers, expenses incurred in the improvement of service, additional inspection or rendering reports, which are made necessary by the rules and regulations, or orders, of regulatory bodies.