a. The Energy Efficiency Rider is comprised of costs from several different programs including the Energy-Efficiency Educational Program, Building Operator Certification Program, WattSaver Air Conditioner Cycling Program, and the Energy Efficiency Demand-Response Program. The costs of these programs are accumulated and deferred in one regulatory asset account and are amortized to expense in account 930.2 over the period prescribed in Docket No. 11-WSEE-032-TAR. Given the characteristics of these costs in total and the criteria described in the Code of Federal Regulations for the referenced accounts, Westar began amortizing these costs to FERC account 930.2.

Westar did not receive any specific guidance from FERC regarding these programs. Westar relied upon the guidance contained in the Uniform System of Accounts for account 930.2 - Miscellaneous General Expense. This account was appropriate due to the vast majority of the costs included in the regulatory asset were not includable in any other FERC account.

Westar does not believe FERC accounts 906, 908 and 909 are appropriate for the majority of costs incurred for these programs. The definitions for FERC accounts 906, 908, 909 and 930.2 are as follows:

\*Account 906- Customer Service and Informational Expenses- This account shall include the cost of supervision, labor, and expenses incurred in customer service and informational activities, the purpose of which is to encourage safe and efficient use of the utility's service, and to assist present customers in answering specific inquiries as to the proper and economic use of the utility's service and the customer's equipment utilizing the service. Westar is prevented from using this account since it is classified as a “major utility” in the general instructions of 18 CFR.

\*Account 908- Customer Assistance Expenses- This account shall include the cost of labor, materials used and expenses incurred in providing instructions or assistance to customers, the object of which is to encourage safe, efficient and economical use of the utility's service.

\*Account 909- Information and Instructional Advertising Expenses- This account shall include the cost of labor, materials used and expenses incurred in activities which primarily convey information as to what the utility urges or suggests customers should do in utilizing electric service to protect health and safety, to encourage environmental protection, to utilize their electric equipment safely and economically, or to conserve electric energy.

\*Account 930.2 - Miscellaneous General Expenses - This account shall include the cost of labor and expenses incurred in connection with the general management of the utility not provided for elsewhere.

Upon review, Westar has determined that the costs associated with the Energy Efficiency Educational Program and Building Operator Certification Program could also be amortized to FERC accounts 908 and 909. Effective January 1, 2013, Westar will amortize the expenses associated with these two energy efficiency programs to FERC accounts 908 and 909. Westar believes the costs for the WattSaver Air Conditioner Cycling Program and Energy Efficiency Demand-Response Program are appropriately recorded in FERC account 930.2. A brief description of each program is as follows:

WattSaver Air Conditioner Cycling Program (“Wattsaver”) - Wattsaver is a program designed to control load by using a programmable thermostat. The primary goal of this program is the reduction of peak load resulting in less need for future electric capacity expansion. The majority of costs for this program are costs to purchase and install thermostats at customer locations and do not meet the criteria to be included in FERC accounts 908 or 909.

Energy Efficiency Demand-Response Program (“EEDR”) - EEDR was designed for the company’s largest users of energy that have the capability to shed load upon request in a short period of time. The costs for this program are payment credits customers receive on their monthly bills for all reduced load during curtailment events. The costs of this program do not meet the criteria of FERC accounts 908 or 909 and are appropriately included in FERC account 930.2.