Westar Energy Inc. (Westar)
Rate Formula Template

Table of Contents

Overview

The formula is calculated in two steps. The first step is to fill out Tabs A-1 thru A-12, and the Actual Gross Rev. Req. tab with data from the previous year's Form 1 information. This information is used to update the formulas in the Actual Net Rev Req tab to calculate the Actual Revenue Requirement (Actual ATRR) for the previous year. The results of this calculation are presented to the customers for review no later than June 15 each year.

The TU (True-up) tab uses the Actual ATRR from the Actual Net Rev Req tab and compares it to the Projected ATRR customers were billed for the same period. Interest is added to the difference and the amount is added to the Projected Net Rev Req tab.

The projected O&M and plant balances are calculated in Tabs P-1 thru P-5. These sheets feed into the Projected Gross Rev Req tab and ultimately into the Projected Net Rev Req tab. The BPF tab retrieves project specific data from A-9, A-11 and P-4 to calculate the amount of revenue requirements associated with those projects which are contained in the total Projected Net Revenue Requirement amount. The EPP tab does the same process for Economic Portfolio projects by combining data from A-11, A-12 and P-5. The total revenue requirements for these two groups of upgrades (lines 9 and 9a) are subtracted from the Westar Revenue Requirement (line 8) to obtain the Zonal ATRR (line 10). This calculation is shown on the Projected Net Rev Req tab. The Westar tariff rates are calculated based on the Westar Revenue Requirements and the specific point-to-point charges are shown on the same tab. The SPP rates are set on the BPF Revenue Requirements, Economic Portfolio Revenue Requirements and the Zonal Revenue requirements. The specific charges are calculated in the SPP tariff.

Cells highlighted in yellow are data input cells, however, some cells may reference the results from other worksheets in the formula. Such cell references may change from year to year requiring manual adjustment of the reference or the direct entry of the proper value.

Cells highlighted in green signify that the data is pulled from other worksheets in the formula and that the reference is static.

Tab	Schedule/Worksheet Designation	Description	Date to be Posted
Actual Net Rev Req	Schedule "Actual Net Rev Req (page 1)	Actual net revenue requirements for most recent calendar year	June 15
Actual Gross Rev Req	Schedule Actual Gross Rev Req (1-5 pages)	Actual gross revenue requirements for most recent calendar year	June 15
A-1 (Rev. Credit)	Worksheet A-1	Actual revenue credits	June 15
A-2 (Divisor)	Worksheet A-2	Actual transmission load	June 15
A-3 (Retail Adder)	Worksheet A-3	Actual Retail Adder	June 15
A-4 (WEN O&M Exclusions)	Worksheet A-4	Actual O&M Expense Exclusions (WEN)	June 15
A-5 (WEN ADIT)	Worksheet A-5	Actual Accumulated Deferred Income Taxes (ADIT) (WEN)	June 15
A-6 (WES O&M Exclusions)	Worksheet A-6	Actual O&M Expense Exclusions (WES)	June 15
A-7 (WES ADIT)	Worksheet A-7	Actual Accumulated Deferred Income Taxes (ADIT) (WES)	June 15
A-8 (Depr Calc-Opt)	Worksheet A-8	Actual Depreciation Rate Calculation	June 15
A-9 (Actual BPF Summary)	Worksheet A-9	Actual Base Plan Funded Projects	June 15
A-10 (Wages & Salaries)	Worksheet A-10	Actual Wages and Salaries	June 15
A-11 (Incentive Plant)	Worksheet A-11	Actual Incentive Return on Incentive Plant	June 15
A-12 (Act Econ Projects)	Worksheet A-12	Actual Economic Portfolio Funded Projects	June 15
TU (True-up)	Worksheet TU	True-up Adjustment and Interest Calculation	October 15
BPF (BPF Summary)	BPF Summary	Total Actual and Projected BPF projects	October 15
EPP (Econ Proj Sum)	EPP Summary	Total Actual and Projected Economic Portfolio projects	October 15
Projected Net Rev Req	Projected Net Rev Req (1 page)	Projected net revenue requirements for next calendar year	October 15
Projected Gross Rev Req	Projected Gross Rev Req (5 pages)	Projected gross revenue requirements for next calendar year	October 15
P-1 (Trans Plant)	Worksheet P-1	Projected transmission plant for next calendar year	October 15
P-2 (Exp. & Rev. Credits)	Worksheet P-2	Projected expenses and revenue credits for next calendar year	October 15
P-3 (Trans. Network Load)	Worksheet P-3	Projected transmission load for next calendar year	October 15
P-4 (BPF Projects)	Worksheet P-4	Projected Base Plan Funded Projects	October 15
P-5 (Econ. Projects)	Worksheet P-5	Projected Economic Portfolio Funded Projects	October 15

Rate Formula Template
Utilizing FERC Form 1 Data
Actual Net Revenue Requirements
For the 12 months ended - December 31, 2009

WESTAR ENERGY, INC.
(WESTAR)

Line No.	(1)	(2) Reference	(3) Total	(4)	(5) Allocator	(6) Allocated Amount
	REVENUE REQUIREMENTS					
1	GROSS REVENUE REQUIREMENT	[Actual Gross Rev, p. 3, ln. 32, col. 7]				$ 127,957,891
	REVENUE CREDITS					
2	Account No. 454	(Wksht. A-1, p. 2, Sec. II, ln. 5, WEN + WES)	$ 2,938,600		1.00000	$ 2,938,600
3	Account No. 456	(Wksht. A-1, p. 1, Sec. I, ln. 22, Total)	20,688,570		1.00000	20,688,570
4	Revenues from Grandfathered Interzonal Transactions	(Wksht. A-1, p. 2, Sec. III)	-		1.00000	-
5	Revenues from service provided by the ISO at a discount	(Wksht. A-1, p. 2, Sec. III)	-		1.00000	-
6	TOTAL REVENUE CREDITS (sum lines 2-5)					$ 23,627,170
7	ACTUAL NET REVENUE REQUIREMENT (line 1 minus line 6)					**$ 104,330,722**
8	SPP BASE PLAN FUNDED REVENUE REQUIREMENT Collected under SPP Schedule 11 (A-9, page 1, line 5)					$ 10,733,078
9	SPP ECONOMIC PORTFOLIO FUNDED REVENUE REQUIREMENT Collected under SPP Schedule 11 (A12, page 1, line 5)					$ -
10	SPP ZONAL REVENUE REQUIREMENT (line 7 - line 8 - line 9)					$ 93,597,644
11	Total Net Transmission Plant	(Actual Gross Rev, page 1, line14, col 7)				$ 640,843,889
12	Actual Facility Carrying Charge	(line 7 / line 11)				16.2802%

Rate Formula Template
Utilizing FERC Form 1 Data
Actual Gross Revenue Requirements
For the 12 months ended - December 31, 2009

WESTAR ENERGY, INC. (Westar Energy and Kansas Gas and Electric)
(WESTAR)

	(1)	(2)	(3)	(4)	(5)	(6)		(7)
Line No.	**RATE BASE:**	**Form No. 1 Page, Line, Col.**	**Westar Energy, Inc (WEN)**	**Kansas Gas and Electric Company (WES)**	**Company Total**	**Allocator**		**Transmission** (Col 5 times Col 6)
	PLANT IN SERVICE							
1	Production	205.46.g	$ 2,553,381,312	$ 2,263,834,143	$ 4,817,215,455			$ -
2	Transmission	207.58.g	559,040,932	413,551,276	972,592,208	TP	0.99760	970,261,833
3	Distribution	207.75.g	922,804,940	779,628,658	1,702,433,598			-
4	General	207.99.g	179,961,251	91,301,292	271,262,543	W/S	0.04296	11,654,551
4a	Intangible	205.5g	16,438,411	25,611,337	42,049,748	W/S	0.04296	1,806,630
5	Common	356.1	-	-	-	W/S	0.04296	-
6	TOTAL GROSS PLANT	(sum lines 1-5)	$ 4,231,626,846	$ 3,573,926,706	$ 7,805,553,552			$ 983,723,014
	ACCUMULATED DEPRECIATION	(Note Q)						
7	Production	219.20-24.c	$ 827,964,528	$ 1,085,786,570	$ 1,913,751,098			$ -
8	Transmission	219.25c	174,283,888	155,925,252	330,209,140	TP	0.99760	329,417,944
9	Distribution	219.26c	340,680,941	273,710,221	614,391,162			-
10	General	219.28.c	90,806,012	48,501,780	139,307,792	W/S	0.04296	5,985,234
10a	Intangible	Workpaper	6,333,924	11,329,255	17,663,179	W/S	0.04296	758,883
11	Common	356.1	-	-	-	W/S	0.04296	-
12	TOTAL ACCUM. DEPRECIATION	(sum lines 7-11)	$ 1,440,069,293	$ 1,575,253,078	$ 3,015,322,371			$ 336,162,061
	NET PLANT IN SERVICE							
13	Production	(line 1 less line 7)	$ 1,725,416,784	$ 1,178,047,573	$ 2,903,464,357			$ -
14	Transmission	(line 2 less line 8)	384,757,044	257,626,024	642,383,068			640,843,889
15	Distribution	(line 3 less line 9)	582,123,999	505,918,437	1,088,042,436			-
16	General	(line 4 less line 10)	89,155,239	42,799,512	131,954,751			5,669,317
16a	Intangible	(line 4a less line 10a)	10,104,487	14,282,082	24,386,569			1,047,747
17	Common	(line 5 less line 11)	-	-	-			-
18	TOTAL NET PLANT	(sum lines 13-17)	$ 2,791,557,553	$ 1,998,673,628	$ 4,790,231,181			$ 647,560,953
	ADJUSTMENTS TO RATE BASE							
19	Accumulated Deferred Income Taxes	(Wkshts. A-5 & A-7, p. 1, Subtotal, Total ADIT	$ (53,316,886)	$ (55,860,795)	$ (109,177,682)	DA	1.00000	$ (109,177,682)
19a	Unamortized Extraordinary Property Loss	Account 182.1 (Note S)	3,139,177	-	3,139,177	TE	0.93301	2,928,891
19b	Transmission Storm Damage Reserve	Account 228.1 (Note S)	145,267	168,462	313,729	TE	0.93301	292,713
20	TOTAL ADJUSTMENTS	(line 19 + line 19a - line 19b)	$ (50,322,976)	$ (56,029,257)	$ (106,352,234)			$ (106,541,504)
21	LAND HELD FOR FUTURE USE	214.x.d (Note B)	$ -	$ -	$ -	TP	0.99760	$ -
	WORKING CAPITAL							
22	CWC	calculated (Note C)						$ 3,378,072
23	Materials & Supplies	227.8.c (Note B)	$ 8,407,638	$ 3,344,544	11,752,182	TP	0.99760	11,724,023
23a	Stores Expense	227.16.c (Note B)	-	-	-	W/S	0.04296	-
24	Prepayments (Account 165)	111.57.c (Note C)	7,215,267	4,477,449	11,692,716	GP	0.12603	1,473,617
25	TOTAL WORKING CAPITAL	(sum lines 23 - 24)	$ 15,622,905	$ 7,821,993	$ 23,444,898			$ 16,575,712
26	Rate Base	(sum lines 18, 20, 21, & 25)						$ 557,595,161

Rate Formula Template
Utilizing FERC Form 1 Data
Actual Gross Revenue Requirements
For the 12 months ended - December 31, 2009

WESTAR ENERGY, INC. (Westar Energy and Kansas Gas and Electric)
(WESTAR)

Line No.	(1)	(2) Form No. 1 Page, Line, Col.	(3) Westar Energy, Inc (WEN)	(4) Kansas Gas and Electric Company (WES)	(5) Company Total	Allocator	(6)	(7) Transmission (Col 5 times Col 6)
	O&M							
1	Transmission (Note D)	(Worksheet A-4 & Worksheet A-6)	$ 14,259,719	$ 12,440,680	$ 26,700,399		1.00000	$ 26,700,399
2	Less Account 561	321.84.b thru 321.92.b	951,328	777,436	1,728,764		1.00000	1,728,764
2a	Less Account 565 (Note E)	321.96.b	2,842,596	2,716,322	5,558,918		1.00000	5,558,918
3	A&G	323.197.b	82,212,174	92,795,749	175,007,923	W/S	0.04296	7,519,058
3a	Less: Actual PBOP	(Note R)	6,141,423	3,857,637	9,999,060	W/S	0.04296	429,601
4	Plus: PBOP adder	(Note R)	9,697,558	6,642,051	16,339,609	W/S	0.04296	702,017
5	Less FERC Annual Fees	Included as part of line 6b	-	-	-	W/S	0.04296	-
6	Less EPRI	335 (Note F)	-	-	-	W/S	0.04296	-
6a	Less Total Advertising Costs	323.191(b) (Note F)	616,143	388,549	1,004,692	W/S	0.04296	43,166
6b	Less Total Regulatory Commission Expenses	323.189(b) (Note F)	3,399,763	2,337,115	5,736,878	W/S	0.04296	246,480
7	Plus Transmission Related Reg. Comm. Exp.	351.h (Note F)	71,724	45,052	116,776	TE	0.93301	108,953
8	Plus Safety Advertising	(Note F)	15,391	9,668	25,059	W/S	0.04296	1,077
9	Common	356.1	-	-	-	CE	0.04296	-
10	Transmission Lease Payments		-	-	-		1.00000	-
11	TOTAL O&M	(sum lines 1, 3, 4, 7-10 less lines 2, 2a, 3a, 5	$ 92,305,313	$ 101,856,141	$ 194,161,454			$ 27,024,576
	DEPRECIATION EXPENSE							
12	Transmission	336.7.f or Worksheet A-8	$ 11,793,735	$ 11,545,338	$ 23,339,073	TP	0.99760	$ 23,283,152
13	General	336.10.f	9,247,592	6,261,048	15,508,640	W/S	0.04296	666,315
13a	Intangible	336.1f	3,077,349	1,394,680	4,472,029	W/S	0.04296	192,137
14	Common	336.11.b	-	-	-	CE	0.04296	-
14a	Amortization of Property Loss	Acct. 407-Unrecovered Plant and Regulatory Study Costs (Note S)	-	-	-	TE	0.93301	-
15	TOTAL DEPRECIATION	(Sum lines 12-14a)	$ 24,118,676	$ 19,201,066	$ 43,319,742			$ 24,141,603
	TAXES OTHER THAN INCOME TAXES (Note G)							
	LABOR RELATED							
16	Payroll	263.i	$ 5,483,325	$ 5,745,656	$ 11,228,981	W/S	0.04296	$ 482,443
17	Highway and vehicle	263.i	-	-	-	W/S	0.04296	-
	PLANT RELATED							
18	Property (Note P)	263.i	42,257,091	28,668,784	70,925,875	GP	0.12603	8,938,689
19	Gross Receipts	263.i	-	-	-	NA	0.00000	-
20	Other	263.i	200,442	60,055	260,497	GP	0.12603	32,830
21	Payments in lieu of taxes		-	-	-	GP	0.12603	-
22	TOTAL OTHER TAXES	(sum lines 16 - 22)	$ 47,940,858	$ 34,474,495	$ 82,415,353			$ 9,453,962
	INCOME TAXES	(Note H)						
23	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =				39.58%			
24	CIT=(T/1-T) * (1-(WCLTD/R)) =				40.93%			
	where WCLTD=(page 5, line 21) and R= (page 5, line 24)							
	and FIT, SIT & p are as given in Note H.							
25	1 / (1 - T) = (from line 23)				1.655150			
26	Amortized Investment Tax Credit (266.8f) (enter negative)		$ (1,035,752)	$ (1,487,842)	$ (2,523,594)			
27	Income Tax Calculation = line 24 * line 30					NA		$ 19,722,258
28	ITC adjustment	(line 25 * line 26)			$ (4,176,926)	NP	0.13518	(564,652)
29	Total Income Taxes	(line 27 plus line 28)						$ 19,157,606
30	**RETURN**					NA		$ 48,180,144
	[Rate Base (page 2, line 16) * Rate of Return (page 4, line 24) plus Incentive Return (page 4, line 28)]							
31	Interest on Network Credits				$ -	DA	1.00000	$ -
32	**GROSS REV. REQUIREMENT**	(sum lines 11,15, 22, 29, 30 & 31)			$ 319,896,549			$ 127,957,891

Rate Formula Template
Utilizing FERC Form 1 Data
Actual Gross Revenue Requirements
For the 12 months ended - December 31, 2009

WESTAR ENERGY, INC. (Westar Energy and Kansas Gas and Electric)
(WESTAR)

SUPPORTING CALCULATIONS

Line No.	(1)	(2) Form No. 1 Page, Line, Col.	(3) Westar Energy, Inc (WEN)	(4) Kansas Gas and Electric Company (WES)	(5) Company Total	(6) Allocator		(7) Transmission (Col 5 times Col 6)
	TRANSMISSION PLANT INCLUDED IN FORMULA							
1	Total transmission plant	(page 3, Line 13, col. 5)	$ 559,040,932	$ 413,551,276	$ 972,592,208			$ 972,592,208
2	Less transmission plant excluded from ISO rates	(Note I)	-	-	-			-
3	Less transmission plant included in OATT Anc. Srvc	(Notes J&K)	2,330,375	-	2,330,375			2,330,375
4	Transmission plant included in rates	(line 1 less lines 2 & 3)	$ 556,710,557	$ 413,551,276	$ 970,261,833			$ 970,261,833
5	Percentage of transmission plant included in rates	(line 4 divided by line 1)					TP=	0.99760
	TRANSMISSION EXPENSES							
6	Transmission expenses	(Page 2, line 1, col. 7)						$ 26,700,399
7	Less transmission other expenses included in Anc. Srvc	(Note L) (Page 2, line 2, col 7)						1,728,764
8	Included transmission expenses (line 6 less line 7)							$ 24,971,635
9	Percentage of transmission expenses after adjustment (line 8 divided by line 6)							0.93525
10	Percentage of transmission plant included in ISO Rates (line 5)						TP=	0.99760
11	Percentage of transmission expenses included in rates (line 9 times line 10)						TE=	0.93301
	GROSS AND NET PLANT ALLOCATORS							
	GROSS PLANT IN SERVICE (ACTUAL HISTORICAL COST)							
12	Production	(page 1, line 1)	$ 2,553,381,312	$ 2,263,834,143	$ 4,817,215,455	NA		
13	Transmission	(page 1, line 2)	559,040,932	413,551,276	972,592,208	TP	0.99760	$ 970,261,833
14	Distribution	(page 1, line 3)	922,804,940	779,628,658	1,702,433,598	NA		
15	General & Intangible	(page 1, line 4)	196,399,662	116,912,629	313,312,291	W/S	0.04296	$ 13,461,181
16	Common	(page 1, line 5)	-	-	-	CE	0.04296	-
17	TOTAL GROSS PLANT	(sum lines 12-16)	$ 4,231,626,846	$ 3,573,926,706	$ 7,805,553,552	GP =	12.603%	$ 983,723,014
	ACCUMULATED DEPRECIATION (ACTUAL HISTORICAL COST) (Note Q)							
18	Production	(page 1, line 7)	$ 827,964,528	$ 1,085,786,570	$ 1,913,751,098	NA		
19	Transmission	(page 1, line 8)	174,283,888	155,925,252	330,209,140	TP	0.99760	$ 329,417,944
20	Distribution	(page 1, line 9)	340,680,941	273,710,221	614,391,162	NA		
21	General & Intangible	(page 1, line 10)	97,139,936	59,831,035	156,970,971	W/S	0.04296	$ 6,744,117
22	Common	(page 1, line 11)	-	-	-	CE	0.04296	-
23	TOTAL ACCUM. DEPRECIATION	(sum lines 12-16)	$ 1,440,069,293	$ 1,575,253,078	$ 3,015,322,371			$ 336,162,061
	NET PLANT IN SERVICE (ACTUAL HISTORICAL COST)							
24	Production	(line 12 less line 18)	$ 1,725,416,784	$ 1,178,047,573	$ 2,903,464,357			
25	Transmission	(line 13 less line 19)	384,757,044	257,626,024	642,383,068			$ 640,843,889
26	Distribution	(line 14 less line 20)	582,123,999	505,918,437	1,088,042,436			
27	General & Intangible	(line 15 less line 21)	99,259,726	57,081,594	156,341,320			$ 6,717,064
28	Common	(line 16 less line 22)	-	-	-			-
29	TOTAL NET PLANT	(sum lines 24-28)	$ 2,791,557,553	$ 1,998,673,628	$ 4,790,231,181	NP =	13.518%	$ 647,560,953

Rate Formula Template
Utilizing FERC Form 1 Data
Actual Gross Revenue Requirements
For the 12 months ended - December 31, 2009

WESTAR ENERGY, INC. (Westar Energy and Kansas Gas and Electric)
(WESTAR)

SUPPORTING CALCULATIONS

Line No.	(1)	(2) Form No. 1 Page, Line, Col.	(3) Westar Energy, Inc (WEN)	(4) Kansas Gas and Electric Company (WES)	(5) Company Total		(6) Allocator	(7) Transmission (Col 5 times Col 6)
	WAGES & SALARY ALLOCATOR (W&S)							
			$	$	$	TP	Allocation	
1	Production	(Worksheet A-10)	$ 32,737,520	$ 65,951,242	$ 98,688,762	0.00000	0	
2	Transmission	(Worksheet A-10)	3,277,970	3,144,143	6,422,113	0.99760	6,406,725	
3	Distribution	(Worksheet A-10)	15,912,812	12,587,562	28,500,374	0.00000	0	W&S Allocator
4	Other	(Worksheet A-10)	8,934,281	6,572,573	15,506,854	0.00000	0	($ / Allocation)
5	Total (sum lines 1-4)		$ 60,862,583	$ 88,255,520	$ 149,118,103		6,406,725 =	0.04296 = WS
	COMMON PLANT ALLOCATOR (CE) (Note M)							
					$		% Electric	W&S Allocator
6	Electric	200.3.c	$ 4,033,854,476	$ 3,392,556,037	$ 7,426,410,513		(line 17 / line 20)	(line 16) CE
7	Gas	200.3.d	-	-	-		1.00000 *	0.04296 = 0.04296
8	Water	200.3.e	-	-	-			
9	Total (sum lines 6 - 8)		$ 4,033,854,476	$ 3,392,556,037	$ 7,426,410,513			
	RETURN (R)							$
10	Interest on Long-Term Debt	117.62.c	$ 95,199,115	$ 49,292,345	$ 144,491,460			
11	Amort. of Debt Disc. and Expense	117.63.c	2,339,491	776,204	3,115,695			
12	Amortization of Loss on Reacquired Debt	117.64.c	5,008,589	558,216	5,566,805			
13	Less: Amort. of Premium on Debt-Credit	117.65.c	-	-	-			
14	Less: Amort. of Gain on Reacquired Debt-Credit	117.66.c	-	-	-			
15	Long Term Interest (sum of lines 10 - 12 less 13 and 14)		$ 102,547,195	$ 50,626,765	$ 153,173,960			$ 153,173,960
16		Preferred Dividends (118.29c) (positive numb	$ 969,792	$ -	$ 969,792			$ 969,792
	Development of Common Stock:							
17		Proprietary Capital (112.16.c)(WEN Form 1)	$ 2,270,227,929		$ 2,270,227,929			$ 2,270,227,929
18		Less Preferred Stock (line 28)						(21,436,300)
19		Less Account 216.1 (112.12.c) (Note N)						-
20		Common Stock	(sum of lines 17 - 19)					$ 2,248,791,629
			WEN	**WES**	$	%	Cost (Note O)	Weighted
21	Long Term Debt (112, sum of 18.c., 19c and 21.c)		$ 1,484,666,473	$ 1,012,402,500	$ 2,497,068,973	52.38%	0.0613	0.0321 =WCLTD
22	Preferred Stock (112.3.c)(WEN Only)		21,436,300	-	21,436,300	0.45%	0.0452	0.0002
23	Common Stock (line 26)(WEN Only)		2,248,791,629	-	2,248,791,629	47.17%	0.1130	0.0533
24	Total (sum lines 21-23)				$ 4,767,296,902	100.00%		0.0856 =R
	Incentive Return							
25	Total Incentive Plant	(Worksheet A-11)			$ 88,584,002			
26	Less: Total Accumulated Depreciation	(Worksheet A-11)			86,838			
27	Net Incentive Plant	(line 25 less line 26)			$ 88,497,164			
28	Incentive Return	(Worksheet A-11)					$ 429,344	

Rate Formula Template
Utilizing FERC Form 1 Data
Actual Gross Revenue Requirements
For the 12 months ended - December 31, 2009

WESTAR ENERGY, INC. (Westar Energy and Kansas Gas and Electric)
(WESTAR)

NOTES

General Note: References to pages in this formula rate are indicated as: (page#, line#, col.#).
References to data from FERC Form 1 are indicated as: page#.line#.col

Letter

A Reserved for future use.

B Identified in Form 1 as being only transmission related.

C Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission at page 2, line 11, col. 7.
Prepayments are the electric related prepayments booked to Account No. 165 and reported on FERC Form 1, p. 111, ln. 57.c.

D Transmission O&M expense does not include any SPP charges for Schedule 1-A of the SPP OATT.

E Transmission By Others, Account 565 includes only costs associated with transmission facilities which are assigned to the Westar pricing zone by SPP.

F Industry Association Dues are capped at $1,000,000. Line 6 - EPRI Annual Membership Dues listed in Form 1 at p. 335,
Line 6a Remove all Advertising expenses in Account 930.1.
Line 6b Remove all Regulatory Commission Expenses itemized at 351.h.
Line 6c - Add in wholesale Regulatory Commission Expenses directly related to transmission service, ISO filings, or transmission siting itemized at 351.h.
Line 6d Add in Safety related advertising that are in Account 930.1.

G Includes only FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year.
Taxes related to income are excluded. Gross receipts taxes are not included in transmission revenue requirement in the Rate Formula Template, since they are recovered elsewhere.

H The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p ="the percentage of federal income tax deductible for state income taxes". If the utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T) (page 3, line 28). When FIT or SIT statutory tax rate changes take effect on other than a calendar year basis, the statutory rates to be used in the formula rate template shall be weighted averages for the calendar year determined by weighting the statutory tax rates by the number days each such tax rate was in effect during the calendar year for which the costs are being determined.

Inputs Required:			
	FIT =	35.00%	
	SIT=	7.05%	(State Income Tax Rate or Composite SIT)
	p =	0.00%	(percent of federal income tax deductible for state purposes)

I Removes transmission plant determined by Commission order to be state-jurisdictional according to the seven-factor test (until FERC Form 1 balances are adjusted to reflect application of seven-factor test).

J Unless otherwise specified, OATT refers to the Westar and SPP OATTs.

K Removes dollar amount of transmission plant included in the development of OATT ancillary services rates and generation step-up facilities, which are deemed to be included in OATT ancillary services. For these purposes, generation step-up facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down.

L Removes dollar amount of transmission expenses included in the OATT ancillary services rates. Costs related to Ancillary 1, Scheduling and Control, Acct 561 is shown on Actual Gross Rev, page 2, line 2.

M Enter dollar amounts

N For Account 216.1, enter zero if the actual balance is negative

O Debt cost rate = long-term interest (line 15) / long term debt (line 21). Preferred cost rate = preferred dividends (line 16) / preferred stock (line 22).
The approved ROE is 11.3%, no change in ROE may be made absent a filing with FERC. Any incentive ROEs approved by the Commission are shown by project in Worksheet A-11.

P If the transmission related component of property tax is specifically identified in Form 1, then a TP allocator shall be used. Property tax shall be allocated to transmission by the GP allocator if transmission related property tax is not specifically identified in the Form 1.

Q The initial depreciation rates below will be used to calculate depreciation expense and accumulated depreciation balances absent an appropriate filing with FERC.

		Depreciation Rate		
		Non-incentive Plant	Wichita-to-Reno-to-Summit	Future Incentive Project
	FERC Account Number			
60.00	350 Land and Land Rights			
	351 (reserved)			
	352 Structures and Improvements	2.68	6.67	-
	353 Station Equipment	1.54	6.67	-
	354 Towers and Fixtures	3.51	6.67	-
	355 Poles and Fixtures	3.19	6.67	-
	356 Overheard Conductors and Devices	2.05	6.67	-
	357 Underground Conduit	1.50	6.67	-
	358 Underground Conductors and Devices	2.10	6.67	-
	359 Roads and Trails	1.56	6.67	-

The incentive depreciation rates will be applied to assets recorded in the Wichita-to-Reno-to-Summit location code in WES's transmission depreciation

R The initial Post-Employment Benefits Other than Pensions (PBOP) expense set forth below will be used in lieu of the actual PBOP expense incurred in the year absent an appropriate filing with FERC.

	WEN	WES	TOTAL
Post-Employment Benefits Other than Pensions	$ 9,697,558	$ 6,642,051	$ 16,339,609

S Page 1 line 19a is the unamortized balance related to the recovery of transmission expense for the December 2007 ice storm booked in Account 182.3. Accrued transmission expenses for the December 2007 ice storm shall be amortized in the transmission O&M accounts over 36 months beginning June 1, 2008. The total amount to be amortized in the transmission O&M accounts shall be $6,647,679, developed as follows:

	WEN	WES	Total
Total transmission expenses accrued for the December 2007 ice storm	$ 6,758,037	$ -	$ 6,758,037
Less total transmission storm damage reserve as of December 2007	110,358	147,615	257,973
Total transmission expense to be amortized	$ 6,647,679	$ (147,615)	$ 6,500,064

* All future accruals of transmission storm damage reserves will be subtracted from rate base until they are applied to offset the December 2007 ice storm damage expenses.

Westar Energy, Inc.
Determination of Revenue Credits
For the 12 months ended - December 31, 2009

I. Account 456

(see Note A in Section IV on page 3 of 3)

Company

Line No.	WESTAR		TOTAL	CMCPH	KCPL	MIDW	MOPEP	OMPA	SWPP	SWPP Studies	DEC	KVE	NMEC	OPSI	CCHAN	ENEL	CNEOD	CWINF	TNSK	TEA	INDN	SPRM
1	456.1000	Transmission Service	$ 38,298,966	$ 4,096,676	$ -	$ 3,019,140	$ -	$ 1,085,248	$ 29,956,085	$ -	$ 3,280	$ 34,878	$ 19,513	$ -	$ 31,368	$ -	$ 47,980	$ 4,798	$ -	$ -	$ -	$ -
2	456.1001	Trans Service - Retail Only	94,151,269	-	-	-	-	-	94,151,269	-	-	-	-	-	-	-	-	-	-	-	-	-
3	456.1500	Anc 1	1,969,040	107,019	-	470,640	282,610	-	1,046,520	-	-	-	-	-	(301)	29,822	1,254	126	5,032	26,318	-	-
4	456.1501	Anc 1 - Retail Only	2,464,292	-	-	-	-	-	2,464,292	-	-	-	-	-	-	-	-	-	-	-	-	-
5	456.1100	Anc 2	259,260	174,506	-	-	-	-	80,544	-	-	-	-	-	1,962	-	2,044	204	-	-	-	-
6	456.1210	n/a	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	456.1101	Anc 2 - Retail Only	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	456.1020	Anc 3	1,050,447	102,508	-	-	-	-	171,520	-	-	-	-	-	-	368,344	1,200	120	-	-	70,594	336,160
9	456.1030	Anc 4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	456.1040	Anc 5	323,903	126,807	-	-	-	-	195,462	-	-	-	-	-	-	-	1,486	148	-	-	-	-
11	456.1050	Anc 6	42,304	-	-	-	-	-	42,304	-	-	-	-	-	-	-	-	-	-	-	-	-
12	456.1060	SPP Losses/MIDW Cntrl	1,566,948	-	-	-	-	-	1,566,948	-	-	-	-	-	-	-	-	-	-	-	-	-
13	456.1200	Dist. Facilities Charge	1,626,492	-	11,599	154,611	-	-	1,459,723	-	-	-	-	-	-	-	-	559	-	-	-	-
13a	456.xxx	Trans. Fac. Charge	3,734	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	456.1003	Trans Studies	7,468	-	-	-	-	-	-	7,468	-	-	-	-	-	-	-	-	-	-	-	-
15	Total		$ 141,760,390	$ 4,607,516	$ 11,599	$ 3,644,391	$ 282,610	$ 1,085,248	$ 131,134,668	$ 7,468	$ 3,280	$ 34,878	$ 19,513	$ -	$ 33,029	$ 398,167	$ 53,964	$ 5,955	$ 5,032	$ 26,318	$ 70,594	$ 336,160
16	Less:																					
17	Accounts 456.1020 through 456.1501 less TFC		$ 9,310,154	$ 510,840	$ 11,599	$ 625,251	$ 282,610	$ -	$ 7,027,314	$ 7,468	$ -	$ -	$ -	$ -	$ 1,661	$ 398,167	$ 5,984	$ 1,157	$ 5,032	$ 26,318	$ 70,594	$ 336,160
18	Revenue for Demands in Divisor -- 456.1000		17,610,396	4,096,676	-	3,019,140	-	1,085,248	9,267,515	-	3,280	34,878	19,513	-	31,368	-	47,980	4,798	-	-	-	-
19	Revenue for Demands in Divisor -- 456.1001		94,151,269	-	-	-	-	-	94,151,269	-	-	-	-	-	-	-	-	-	-	-	-	-
20	**Sub Total Revenue Credit**		$ 20,688,570	$ -	$ -	$ -	$ -	$ -	$ 20,688,570	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
21	Previous Years Adjustment		-																			
21a	Rev. Adj. not captured in 456.1 or 456.1001(Note B)		-																			
21b	Ratio of Rev Credit to Trans Rev. [(line 20/(line1+line2)]		15.62%																			
21c	Rev. Adj. Alloc. To Rev Credit.	(line 21a * 21b)	-																			
22	**Total Revenue Credit**	(lines 20 - 21c)	**$ 20,688,570**																			

Company

	WEN (KPL)		TOTAL	CMCPH	KCPL	MIDW	MOPEP	OMPA	SWPP	SWPP Studies	DEC	KVE	NMEC	OPSI	CCHAN	ENEL	CNEOD	CWINF	TNSK	TEA	INDN	SPRM
23	456.1000	Transmission Service	$ 22,236,765	$ 4,096,676	$ -	$ 2,514,570	$ -	$ 542,624	$ 14,981,865	$ -	$ 3,280	$ 34,878	$ 19,513	$ -	$ 16,970	$ -	$ 23,990	$ 2,399	$ -	$ -	$ -	$ -
24	456.1001	Trans Service - Retail Only	47,075,635	-	-	-	-	-	47,075,635	-	-	-	-	-	-	-	-	-	-	-	-	-
25	456.1500	Anc 1	1,273,336	107,019	-	470,640	141,305	-	523,260	-	-	-	-	-	(164)	14,911	627	63	2,516	13,159	-	-
26	456.1501	Anc 1 - Retail Only	1,232,146	-	-	-	-	-	1,232,146	-	-	-	-	-	-	-	-	-	-	-	-	-
27	456.1100	Anc 2	257,237	174,506	-	-	-	-	80,544	-	-	-	-	-	1,063	-	1,022	102	-	-	-	-
28	456.1210	n/a	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	456.1101	Anc 2 - Retail Only	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	456.1020	Anc 3	576,478	102,508	-	-	-	-	85,760	-	-	-	-	-	-	184,172	600	60	-	-	35,297	168,080
31	456.1030	Anc 4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	456.1040	Anc 5	225,355	126,807	-	-	-	-	97,731	-	-	-	-	-	-	-	743	74	-	-	-	-
33	456.1050	Anc 6	21,152	-	-	-	-	-	21,152	-	-	-	-	-	-	-	-	-	-	-	-	-
34	456.1060	SPP Losses/MIDW Cntrl	783,474	-	-	-	-	-	783,474	-	-	-	-	-	-	-	-	-	-	-	-	-
35	456.1200	Dist. Facilities Charge	1,140,773	-	11,599	154,611	-	-	974,563	-	-	-	-	-	-	-	-	-	-	-	-	-
36a	456.xxx	Trans. Fac. Charge	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	456.1003	Trans Studies	3,734	-	-	-	-	-	-	3,734	-	-	-	-	-	-	-	-	-	-	-	-
37	Total		$ 74,826,086	$ 4,607,516	$ 11,599	$ 3,139,821	$ 141,305	$ 542,624	$ 65,856,131	$ 3,734	$ 3,280	$ 34,878	$ 19,513	$ -	$ 17,869	$ 199,084	$ 26,982	$ 2,698	$ 2,516	$ 13,159	$ 35,297	$ 168,080

Company

	WES (KGE)		TOTAL	CMCPH	KCPL	MIDW	MOPEP	OMPA	SWPP	SWPP Studies	DEC	KVE	NMEC	OPSI	CCHAN	ENEL	CNEOD	CWINF	TNSK	TEA	INDN	SPRM
38	456.1000	Transmission Service	$ 16,062,201	$ -	$ -	$ 504,570	$ -	$ 542,624	$ 14,974,220	$ -	$ -	$ -	$ -	$ -	$ 14,398	$ -	$ 23,990	$ 2,399	$ -	$ -	$ -	$ -
39	456.1001	Trans Service - Retail Only	47,075,634	-	-	-	-	-	47,075,634	-	-	-	-	-	-	-	-	-	-	-	-	-
40	456.1500	Anc 1	695,704	-	-	-	141,305	-	523,260	-	-	-	-	-	(137)	14,911	627	63	2,516	13,159	-	-
41	456.1501	Anc 1 - Retail Only	1,232,146	-	-	-	-	-	1,232,146	-	-	-	-	-	-	-	-	-	-	-	-	-
42	456.1100	Anc 2	2,023	-	-	-	-	-	-	-	-	-	-	-	899	-	1,022	102	-	-	-	-
43	456.1210	n/a	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44	456.1101	Anc 2 - Retail Only	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	456.1020	Anc 3	473,969	-	-	-	-	-	85,760	-	-	-	-	-	-	184,172	600	60	-	-	35,297	168,080
46	456.1030	Anc 4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	456.1040	Anc 5	98,548	-	-	-	-	-	97,731	-	-	-	-	-	-	-	743	74	-	-	-	-
48	456.1050	Anc 6	21,152	-	-	-	-	-	21,152	-	-	-	-	-	-	-	-	-	-	-	-	-
49	456.1060	SPP Losses/MIDW Cntrl	783,474	-	-	-	-	-	783,474	-	-	-	-	-	-	-	-	-	-	-	-	-
50	456.1200	Dist. Facilities Charge	485,719	-	-	-	-	-	485,160	-	-	-	-	-	-	-	-	559	-	-	-	-
50a	456.xxx	Trans. Fac. Charge	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51	456.1003	Trans Studies	3,734	-	-	-	-	-	-	3,734	-	-	-	-	-	-	-	-	-	-	-	-
52	Total		$ 66,934,304	$ -	$ -	$ 504,570	$ 141,305	$ 542,624	$ 65,278,537	$ 3,734	$ -	$ -	$ -	$ -	$ 15,160	$ 199,083	$ 26,982	$ 3,257	$ 2,516	$ 13,159	$ 35,297	$ 168,080

Westar Energy, Inc.
Determination of Revenue Credits

II. Account 454

WEN

Line No.				Balance at End of Year
	REVENUE CREDITS			
1	Account 454 (Rent from Electric Property)		300.19.b	$ 4,138,451
	Excluded:			
2		Distribution rental (see below)		$ 960,398
3		Other Electric Property Rents	454.0700	288,226
4				
5	Included in template			**$ 2,889,827**

Distribution rental developed as follows:

6	Description	$ 984,014	(Sum 454.01-.05)
7	Distribution pole attachment ratio	0.9760	
8	Distribution rental	$ 960,398	

		Per Attachments	Ratio
9	Transmission	3,610	0.0240
10	Distribution	146,806	0.9760
11	Total	150,416.00	1.0000

WES

		Balance at End of Year	
REVENUE CREDITS			
Account 454 (Rent from Electric Property)		$ 2,142,526	300.19.b
Excluded:			
	Land rental for Gordon Evans CTs	$ 1,417,969	454.0800
	Other Electric Property Rents	30,496	454.0700
	Distribution rental (see below)	645,289	
	Included in template	**$ 48,772**	

Distribution rental developed as follows:

Description	$ 660,391	(Sum 454.01-.05)
Distribution pole attachment ra	0.9771	
Distribution rental	$ 645,289	

	Per Attachments	Ratio
Transmission	2,450	0.0229
Distribution	104,684	0.9771
Total	107,134.00	1.0000

For both WEN and WES, only non-transmission related items included. Determined by the ratio of pole attachments on transmission vs distribution.

III. Revenue from Grandfathered Interzonal Transactions and service provided by the RTO at a discount in Account 454

Revenues from Grandfathered Interzonal Transactions	$ -
Revenues from service provided by the ISO at a discount	$ -

Westar Energy, Inc.
Determination of Revenue Credits

IV. Notes

A Account 456 revenue treated as a credit to cost of service in this formula is from subaccount 456.1000, Transmission Service. Revenue from Grandfathered point-to-point (GFA - all Companies in Section I except SWPP).
Revenue from Grandfathered point-to-point (GFA - all Companies in Section I except SWPP).

Wholesale NITS Revenues - The content in these categories can change over time:
SWPP Allocated NITS: Includes Cities of Alma, Altamont, Enterprise, Marion, Morrill, Muscotah, and Wathena. Alma and Wathena moved to SWPP Individual NITS effective 12/1/2009.

SWPP Individual NITS: Includes Cities of Mulvane (entire year). Arma effective 10/1/2009. Alma, Blue Mound, Bronson, Elsmore, LaHarpe, Mindenmines, Moran, Mulberry, Robinson, Savonburg, Vermillion, and Wathena effective 12/1/2009.

SWPP NITS Bought by Others: Includes KEPCo and Kansas Power Pool (KPP) (entire year). Osage City effective 8/1/2009.

Month	SWPP Allocated NITS	SWPP Individual NITS	SWPP NITS Bought by Others	Total
January	$ 20,154	$ 13,035	$ 396,802	$ 429,991
February	29,590	18,652	485,906	534,147
March	14,460	9,045	340,704	364,209
April	47,829	29,918	876,244	953,990
May	30,401	19,934	618,693	669,028
June	31,290	20,496	618,077	669,862
July	28,230	18,488	837,070	883,787
August	27,989	18,319	830,544	876,852
September	28,201	18,467	850,492	897,160
October	28,201	18,467	851,053	897,721
November	28,199	23,969	851,053	903,222
December	37,130	42,947	1,107,468	1,187,545
Total	$ 351,674	$ 251,735	$ 8,664,106	$ 9,267,515

Monthly loads associated with the remaining revenue for Transmission Service (subaccount 456.1001) from SWPP (e.g., retail) are also included in the DIVISOR. However, the associated revenue is included as a revenue credit to offset the associated SWPP expenses booked to account 566, Miscellaneous Transmission Expense.

Revenue from Grandfathered Agreements involving interzonal transactions whose rates have been changed to eliminate or mitigate pancaking are included in Section III above and the corresponding loads are included in the DIVISOR.

Revenue from Grandfathered Agreements involving interzonal transactions whose rates have <u>not</u> been changed to eliminate or mitigate pancaking are <u>not</u> included in Section III above and the corresponding loads are <u>not</u> included in the DIVISOR.

Revenue credits do <u>not</u> include revenues associated with FERC annual charges, gross receipts taxes, ancillary services and/or facilities not included in this template, e.g., directly assigned facilities, GSUs, etc.

Account 454 (Rent from Electric Property) includes income related only to transmission facilities, such as pole attachments, rentals and special use.

B Line 21a represents a refund or surcharge that is done by SPP where the increase or decrease in revenue is not reflected in the 456.1000 or 456.1001 revenues. If a value is entered into this line, a support worksheet will be included with the posted formula. Refunds will be entered as a negative value, surcharges as a positive value. The adjustment does not included any refunds or surcharges associated with the sale of ancillary services.
Line 21b is the ratio of the amount of the revenue credit on line 20 to the total amount of revenue collected from the transmission charges, excluding ancillary revenues.

C The Transmission Facilities Charge is the revenue from transmission customers that pay for direct assigned costs related to transmission facilities. This revenue is anticipated from the implementation of the SPP definition of transmission (Attachment Al) which requires the direct assignment of costs related to 1) single customer radial facilities and 2) those facilities which are booked into transmission accounts, but operate at less than 60 kV and have not been determined to be transmission facilities by the Commission using the seven factor test.

Westar Energy, Inc.
Determination of Transmission Network Load (MW)
For the 12 months ended - December 31, 2009

I. Westar Energy

Date	Hour Ending	Company Transmission Peak Load	Adjustment	Westar's Transmission System Peak Load	Less: GFA PTP Scheduled Load	Plus: GFA PTP Contract Demand	Less: Non-Firm Sales to Cities	Plus: Non-Westar Generation	Plus: Non-Control-Area Transmission Load	Less: Load Not Connected to the Westar Transmission System	Westar's Transmission Network Load (e-f+g-h+i+j-k)	Percentage of Maximum Transmission Network Load During Year
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(l)
15-Jan-2009	1900	n/a	n/a	3,702	290	395	48	-	-	-	3,759	70.74%
4-Feb-2009	800	n/a	n/a	3,384	276	395	27	-	-	-	3,476	65.41%
11-Mar-2009	800	n/a	n/a	3,224	235	395	36	-	-	-	3,348	63.00%
24-Apr-2009	1700	n/a	n/a	3,224	225	395	44	-	-	-	3,350	63.04%
30-May-2009	1800	n/a	n/a	3,792	261	395	35	-	-	-	3,891	73.22%
23-Jun-2009	1700	n/a	n/a	5,153	300	395	26	92	-	-	5,314	100.00%
14-Jul-2009	1800	n/a	n/a	4,902	252	395	18	51	-	-	5,078	95.56%
7-Aug-2009	1700	n/a	n/a	4,842	257	395	17	50	-	-	5,013	94.33%
3-Sep-2009	1700	n/a	n/a	3,588	252	395	35	0	-	-	3,696	69.55%
1-Oct-2009	1400	n/a	n/a	3,077	186	392	47	1	-	-	3,237	60.91%
16-Nov-2009	1900	n/a	n/a	3,197	212	392	48	-	-	-	3,329	62.65%
9-Dec-2009	1900	n/a	n/a	3,749	241	392	30	-	-	-	3,870	72.83%
Total		n/a	n/a	45,834	2,987	4,733	411	194	-	-	47,363	
12-CP		n/a	n/a	3,820	249	394	34	16	-	-	3,947	

Worksheet A-2 - WE Divisor

Westar Energy, Inc.
Determination of WEN's and WES' Contribution to Transmission Network Load (MW)
For the 12 months ended - December 31, 2009

II. WEN

Date[1]	Hour Ending[1]	Company Transmission Peak Load[1]	Adjustment[2]	Load at Westar's Transmission System Peak Load[3]	Less: GFA PTP Scheduled Load[4]	Plus: GFA PTP Contract Demand[5]	Less: Non-Firm Sales to Cities[6]	Plus: Non-Westar Generation[7]	Plus: Non-Control-Area Transmission Load[8]	Less: Load Not Connected to the Westar Transmission System[9]	Westar's Transmission Network Load (e-f+g-h+i+j-k)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
15-Jan-2009	1900	1,919	0	1,919	145	198	8	-	-	-	1,964
7-Feb-2009	800	1,767	0	1,767	138	198	7	-	-	-	1,820
2-Mar-2009	800	1,667	0	1,667	118	198	7	-	-	-	1,740
24-Apr-2009	1600	1,618	0	1,618	113	198	7	-	-	-	1,696
30-May-2009	1800	1,892	0	1,892	131	198	7	-	-	-	1,952
23-Jun-2009	1700	2,751	0	2,751	150	198	13	17	-	-	2,802
24-Jul-2009	1700	2,485	0	2,485	126	198	11	8	-	-	2,554
3-Aug-2009	1700	2,523	0	2,523	129	198	11	6	-	-	2,587
11-Sep-2009	1700	1,742	0	1,742	126	198	7	0	-	-	1,807
1-Oct-2009	1300	1,500	0	1,500	93	196	7	1	-	-	1,597
16-Nov-2009	1900	1,675	0	1,675	106	196	7	-	-	-	1,758
9-Dec-2009	1900	1,971	0	1,971	121	196	9	-	-	-	2,038
Total		23,510	-	23,510	1,494	2,367	101	31	-	-	24,314
12-CP		1,959	-	1,959	124	197	8	3	-	-	2,026

III. WES

Date[1]	Hour Ending[1]	Company Transmission Peak Load[1]	Adjustment[2]	Load at Westar's Transmission System Peak Load[3]	Less: GFA PTP Scheduled Load[4]	Plus: GFA PTP Contract Demand[5]	Less: Non-Firm Sales to Cities[6]	Plus: Non-Westar Generation[7]	Plus: Non-Control-Area Transmission Load[8]	Less: Load Not Connected to the Westar Transmission System[9]	Westar's Transmission Network Load (e-f+g-h+i+j-k)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
15-Jan-2009	1900	1,783	0	1,783	145	198	40	-	-	-	1,796
4-Feb-2009	800	1,617	0	1,617	138	198	20	-	-	-	1,657
11-Mar-2009	800	1,557	0	1,557	118	198	29	-	-	-	1,608
24-Apr-2009	1500	1,606	0	1,606	113	198	37	-	-	-	1,654
31-May-2009	1800	1,900	0	1,900	131	198	28	-	-	-	1,939
25-Jun-2009	1600	2,402	0	2,402	150	198	13	75	-	-	2,512
14-Jul-2009	1700	2,417	0	2,417	126	198	7	43	-	-	2,525
4-Aug-2009	1700	2,319	0	2,319	129	198	6	44	-	-	2,426
3-Sep-2009	1600	1,846	0	1,846	126	198	28	-	-	-	1,890
1-Oct-2009	1400	1,577	0	1,577	93	196	40	-	-	-	1,640
16-Nov-2009	1900	1,522	0	1,522	106	196	41	-	-	-	1,571
9-Dec-2009	2000	1,778	0	1,778	121	196	21	-	-	-	1,833
Total		22,324	-	22,324	1,494	2,367	310	163	-	-	23,050
12-CP		1,860	-	1,860	124	197	26	14	-	-	1,921

Westar Energy, Inc.
Notes to the Determination of WEN's and WES' Contribution to Transmission Network Load (MW, unless otherwise noted)
For the 12 months ended - December 31, 2009
(all load data in these notes comes from Westar's "NETWORK BILLING DETERMINANTS" spreadsheet or successor spreadsheet)

Note: 1 These are the dates, times and loads at the time of WEN's and WES' transmission peak, as reported in FERC Form 1, page 400.

Note: 2 This is the difference between "Company Transmission Peak Load" and "Load at Transmission System Peak Load."

Note: 3 These are the WEN and WES values that, when added together, equal the transmission system peak load in Westar's Energy Accounting System, Monthly Min/Max Load Values report.

Note: 4 "GFA PTP Scheduled Load" is the load in MW scheduled by Grandfathered Agreements' (GFA) customers taking firm point-to-point (PTP) service at the time of Westar's monthly transmission system peak load. These amounts are assigned equally between WEN and WES in Sections II and III above. Details are as follows:

			n/a	KMEA-SPA (Chanute only)	n/a	OMPA-WRI PPA1	OMPA PPA2	Kaw Valley SWPA	Nemaha-Marshall SWPA	Independent REC WAPA	McPherson	Midwest Energy GPPA	Midwest Energy Sch P	GFA PTP Firm Schedules
Jan	1900	15-Jan-09		1		42	18	-	-	3	113	-	113	290
Feb	800	4-Feb-09		2		40	18	-	-	3	104	-	109	276
Mar	800	11-Mar-09		-		34	6	-	-	-	106	-	89	235
Apr	1700	24-Apr-09		2		34	6	1	1	3	104	-	74	225
May	1800	30-May-09		-		36	18	-	-	3	96	-	108	261
Jun	1700	23-Jun-09		2		42	9	-	-	3	127	15	102	300
Jul	1800	14-Jul-09		1		9	-	-	-	3	124	-	115	252
Aug	1700	7-Aug-09		2		24	-	-	-	3	124	-	104	257
Sep	1700	3-Sep-09		2		33	-	-	-	3	114	-	100	252
Oct	1400	1-Oct-09		-		24	-	-	-	-	102	-	60	186
Nov	1900	16-Nov-09		2		16	-	-	-	-	109	-	85	212
Dec	1900	9-Dec-09		1		21	-	-	-	-	113	-	106	241

Note: 5 "GFA PTP Contract Demand" is the contract demand in MW for these customers. These amounts are assigned equally between WEN and WES in Sections II and III above. Details are as follows:

			n/a	KMEA-SPA (Chanute only)	n/a	OMPA-WRI PPA1	OMPA PPA2	Kaw Valley SWPA	Nemaha-Marshall SWPA	Independent REC WAPA	McPherson	Midwest Energy GPPA	Midwest Energy Sch P	GFA PTP Firm Schedules
Jan	1900	15-Jan-09		1.6		42.4	18.4	1.0	1.0	3.0	142.3	60.5	125.0	395.2
Feb	800	4-Feb-09		1.6		42.4	18.4	1.0	1.0	3.0	142.3	60.5	125.0	395.2
Mar	800	11-Mar-09		1.6		42.4	18.4	1.0	1.0	3.0	142.3	60.5	125.0	395.2
Apr	1700	24-Apr-09		1.6		42.4	18.4	1.0	1.0	3.0	142.3	60.5	125.0	395.2
May	1800	30-May-09		1.6		42.4	18.4	1.0	1.0	3.0	142.3	60.5	125.0	395.2
Jun	1700	23-Jun-09		1.6		42.4	18.4	1.0	1.0	3.0	142.3	60.5	125.0	395.2
Jul	1800	14-Jul-09		1.6		42.4	18.4	1.0	1.0	3.0	142.3	60.5	125.0	395.2
Aug	1700	7-Aug-09		1.6		42.4	18.4	1.0	1.0	3.0	142.3	60.5	125.0	395.2
Sep	1700	3-Sep-09		1.6		42.4	18.4	1.0	1.0	3.0	142.3	60.5	125.0	395.2
Oct	1400	1-Oct-09		1.6		42.4	18.4	1.0	1.0	-	142.3	60.5	125.0	392.2
Nov	1900	16-Nov-09		1.6		42.4	18.4	1.0	1.0	-	142.3	60.5	125.0	392.2
Dec	1900	9-Dec-09		1.6		42.4	18.4	1.0	1.0	-	142.3	60.5	125.0	392.2

Westar Energy, Inc.
Notes to the Determination of WEN's and WES' Contribution to Transmission Network Load (MW, unless otherwise noted)
For the 12 months ended - December 31, 2009
(all load data in these notes comes from Westar's "NETWORK BILLING DETERMINANTS" spreadsheet or successor spreadsheet)

Note: 6 "Non-Firm Sales to Cities" are MW loads at the time of Westar's monthly transmission system peak load associated with non-firm GFA transmission service or loads solely utilizing SPP PTP transmission service.

			WES						WEN						
		Contract Type	GM	SPP PTP					SPP PTP						Total Part. Req.
		Customer	Chanute	KPP	Future use	Future use	Future use	Total (MW) (a+b+c+d+e)	KPP	Future use	Future use	Future use	Future use	Total (MW) (g+h+i+j+k)	Demand (MW) (f+l)
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
Jan	1900	15-Jan-09	39	1				40	8					8	48
Feb	800	4-Feb-09	19	1				20	7					7	27
Mar	800	11-Mar-09	28	1				29	7					7	36
Apr	1700	24-Apr-09	36	1				37	7					7	44
May	1800	30-May-09	27	1				28	7					7	35
Jun	1700	23-Jun-09	12	1				13	13					13	26
Jul	1800	14-Jul-09	6	1				7	11					11	18
Aug	1700	7-Aug-09	5	1				6	11					11	17
Sep	1700	3-Sep-09	27	1				28	7					7	35
Oct	1400	1-Oct-09	39	1				40	7					7	47
Nov	1900	16-Nov-09	40	1				41	7					7	48
Dec	1900	9-Dec-09	20	1				21	9					9	30

Note: 7 "Non-Westar Generation" in MW is shown below. Only generators operating synchronously with the transmission system, and not already included in the transmission peak value, shall be included.

			WES						WEN						
		Contract Type	SPP PTP	SPP NITS	SPP NITS				SPP PTP	SPP NITS	SPP NITS	SPP NITS	SPP NITS		Total Gen.
		Customer	KPP	KPP	WRGS	Future use	Future use	Total (MW) (a+b+c+d+e)	KPP	KPP	WRGS	KEPCo (Chapman)	City of Osage	Total (MW) (g+h+i+j+k)	(MW) (f+l)
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
Jan	1900	15-Jan-09	-	-	-			-	-	-	-	-	-	-	-
Feb	800	4-Feb-09	-	-	-			-	-	-	-	-	-	-	-
Mar	800	11-Mar-09	-	-	-			-	-	-	-	-	-	-	-
Apr	1700	24-Apr-09	-	-	-			-	-	-	-	-	-	-	-
May	1800	30-May-09	-	-	-			-	-	-	-	-	-	-	-
Jun	1700	23-Jun-09	-	75	-			75	-	17	-	0	-	17	92
Jul	1800	14-Jul-09	-	43	-			43	-	8	-	0	-	8	51
Aug	1700	7-Aug-09	-	44	-			44	-	6	-	-	-	6	50
Sep	1700	3-Sep-09	-	-	-			-	-	-	-	0	-	0	0
Oct	1400	1-Oct-09	-	-	-			-	-	1	-	-	-	1	1
Nov	1900	16-Nov-09	-	-	-			-	-	-	-	-	-	-	-
Dec	1900	9-Dec-09	-	-	-			-	-	-	-	-	-	-	-

Westar Energy, Inc.
Notes to the Determination of WEN's and WES' Contribution to Transmission Network Load (MW, unless otherwise noted)
For the 12 months ended - December 31, 2009
(all load data in these notes comes from Westar's "NETWORK BILLING DETERMINANTS" spreadsheet or successor spreadsheet)

Note: 8 "Non-Control Area Transmission Load" in kW is load on Westar's transmission system that is electronically transferred to control areas other than Westar. Details are as follows:

			WES						WEN						Total Load.
			Future use	Future use	Future use	Future use	Future use	Total (MW) (a+b+c+d+e)	Future use	Future use	Future use	Future use	Future use	Total (MW) (g+h+i+j+k)	(MW) (f+l)
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
Jan	1900	15-Jan-09						-						-	-
Feb	800	4-Feb-09						-						-	-
Mar	800	11-Mar-09						-						-	-
Apr	1700	24-Apr-09						-						-	-
May	1800	30-May-09						-						-	-
Jun	1700	23-Jun-09						-						-	-
Jul	1800	14-Jul-09						-						-	-
Aug	1700	7-Aug-09						-						-	-
Sep	1700	3-Sep-09						-						-	-
Oct	1400	1-Oct-09						-						-	-
Nov	1900	16-Nov-09						-						-	-
Dec	1900	9-Dec-09						-						-	-

Note: 9 "Load in Westar's Balancing area and included in the Transmission peak number, but is physically connected to a different SPP Transmission Owner's system."

			WES						WEN						Total Load.
			Future use	Future use	Future use	Future use	Future use	Total (MW) (a+b+c+d+e)	Future use	Future use	Future use	Future use	Future use	Total (MW) (g+h+i+j+k)	(MW) (f+l)
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
Jan	1900	15-Jan-09						-						-	-
Feb	800	4-Feb-09						-						-	-
Mar	800	11-Mar-09						-						-	-
Apr	1700	24-Apr-09						-						-	-
May	1800	30-May-09						-						-	-
Jun	1700	23-Jun-09						-						-	-
Jul	1800	14-Jul-09						-						-	-
Aug	1700	7-Aug-09						-						-	-
Sep	1700	3-Sep-09						-						-	-
Oct	1400	1-Oct-09						-						-	-
Nov	1900	16-Nov-09						-						-	-
Dec	1900	9-Dec-09						-						-	-

Westar Energy, Inc.
Items Deemed to be Allocated Exclusively to the Retail Jurisdiction
For the 12 months ended - December 31, 2009

Line No			WEN	WES	Total
1	Rate Base				
2	ADIT - Retail	[A5, pg 1, line 4 & A7, pg1, line4	$ 16,138,833	$ 16,537,447	$ 32,676,280
3	Total		$ 16,138,833	$ 16,537,447	$ 32,676,280
4	Alloc. Fact. - Gross Plant	(Actual Gross Rev, pg 3, line 17	12.603%	12.603%	
5	Transmission Related	[line 3 x line 4]	$ 2,033,955	$ 2,084,191	$ 4,118,146
6	Rate of Return	[Actual Gross Rev, pg 4, line 24	8.564%	8.564%	
7	Return	[line 5 x line 6]	$ 174,182	$ 178,484	$ 352,666
8	Income Tax Factor	[Actual Gross Rev, pg 2, line 24	40.934%	40.934%	
9	Income Taxes	[line 7 x line 8]	$ 71,300	$ 73,061	$ 144,362
10	Other Expenses				
11	Item 1		$ -	$ -	$ -
12	Item 2		-	-	-
13	Item 3		-	-	-
14	Item 4		-	-	-
15	Total	[sum of lines 11 through 14]	$ -	$ -	$ -
16	Revenue Requirement	[line 7 + line 9 + line 15]	245,482	251,545	497,028

Westar Energy, Inc.
Determination of O&M Exclusions from the Formula Rate

For the 12 months ended - December 31, 2009

Page. Line No. Col.			
321.112.b	**O&M**		
	Transmission (321.112.b)	$	67,017,246
	Exclude:		
	Network service for Westar Retail load including ancillaries and schedule 12 (Account 566.0011)	$	52,757,527
	Total (Included in Sch. WEN, p. 2, ln. 1, col. 3)	**$**	**14,259,719**

Westar Energy, Inc.
Allocation of ADIT
For the 12 months ended - December 31, 2009

Line No.		Summary	100% NonTrans. Related	100% Transmission Related	Plant Related	Labor Related	100% Retail Related	Total ADIT
1	Less	**ADIT-282**	$ (6,014,004)	$ -	$ (390,889,674)	$ (326,488)	$ 16,590,459	
2	Less	**ADIT-283**	$ (148,860,669)	$ -	$ (39,060,360)	$ (2,265,349)	$ (522,741)	
3	Plus	**ADIT-190**	$ 269,870,352	$ 141,581	$ 5,384,634	$ 3,730,396	$ 71,115	
4		**Subtotal**	$ 114,995,679	$ 141,581	$ (424,565,400)	$ 1,138,559	$ 16,138,833	$ (292,150,748)
5		**Wages & Salary Allocator**				4.2964%		
6		**Gross Plant Allocator**		100.0000%	12.6029%			
7		**ADIT**		$ 141,581	$ (53,507,384)	$ 48,917	$ -	$ (53,316,886)

Westar Energy, Inc.
Allocation of ADIT

ADIT-190		(A) 2009 YE Balance	(B) *100%* NonTrans. Related	(C) *100%* Transmission Related	(D) Plant Related	(E) Labor Related	(F) 100% Retail [Allocate by Plant]	(G) In Adjustment to Ratebase	*(G) Description and Justification*
1900140	Current Deferred Tax Asset Reclass	12,106,189	12,106,189						Cur vs L/T Reclass (for financial reporting)
	Accumulated Deferred Income Tax Utility Oper Other								
1901013	Vulcan Contracts	2	2					Yes	Consideration payment related to 2003 unit participation agreement tax deductible when paid; amortized for books.
1901110	KS Dept Revenue Excavation Refund	-					-	Yes	Taxable refunds not recognized on books.
1901015	Pensions	(15,673,157)			-	(15,673,157)		Yes	SFAS 87 pension accrual per books vs. actual contributions for tax
1901016	Deferred Compensation salaried WE	220,691			-	220,691		Yes	Deferred compensation interest accrued on books, deductible for tax when paid
1901018	Bad Debts	-					-	Yes	Book accrual for bad debts vs. direct write off method for tax
1901019	Property Insurance	203,644			203,644			Yes	Book accrual for property insurance vs. actual costs for tax
1901020	Injuries and Damages	82,873			82,873			Yes	Book accrual for 3rd party injuries and damages vs. actual costs for tax
1901021	Group Medical Insurance	619,234	619,234					No	Book accrual for group medical claims vs. actual costs for tax
1901022	Environmental	2,875,656			2,875,656			Yes	Book accrual for environmental reserve vs. actual costs for tax
1901026	Vacation Pay Accrual	4,120,868			-	4,120,868		Yes	Accrued vacation pay per books vs. vacations paid within 2 1/2 months of year end for tax
1901027	Legal Expenses	112,006	112,006					No	Legal expenses accrued on books vs. actual payments for tax
1901031	Ad Valorem Tax R/L	2,218,051			2,218,051			Yes	Regulatory Liability recorded for ad valorem taxes not recognized for tax purposes.
1901032	Tax Credit Carryover	329,979	329,979					Yes	General business credits to be utilized in future years
1901034	Deferred Compensation Plan	1,214,760			-	1,214,760		Yes	Book accrual for deferred compensation vs. actual payments for tax
1901035	Inventory Valuation	348,113	348,113					No	Book accrual for inventory reserve vs. actual losses for tax
1901036	Fly Ash Contract - Liability for Deferred Tax	133,482	133,482		-			Yes	Revenue from Fly Ash Contract deferred on books and amortized over 10 years; recognized for tax upon receipt.
1901037	DIT R/L - Sale of Wichita SCC	-			-			No	Book recognition of gain beginning 2/2006 on 2004 Sale of land at Wichita SCC per 12/05 rate order - s/b WES only (This balance will get transferred to WES)
1901040	Westar Generation Power Purchase	(433,731)	(433,731)		-			Yes	Regulatory liability recorded for power purchased from Westar Generating; not recognized for tax.
1901042	Alternative Minimum Tax	10,155,689	10,155,689					Yes	Alternative minimum tax credits to be used in future years
1901043	PODS Regulatory/Liability1	-	-		-			Yes	Regulatory liability recorded for IT assets transferred to Protection One; not recognized fo tax
1901044	R/L Kansas Tax Credits	101,324,742	101,324,742					No	Deferred taxes associated with Kansas High Performance Incentives Tax Credits.
1901045	Severance	-			-	-		Yes	Book accrual for severance costs vs. actual payments for tax
1901046	General Tax - Reserve	1,142,804	1,142,804					Yes	Book reserve set up for potential non-income tax issues per SFAS 5; deductible for tax when paid
1901047	State Tax - Credits	7,688,523	7,688,523					Yes	Kansas income tax credits to be utilized in future years
1901048	Federal - NOL Tax Benefits	-	-					Yes	Federal net operating loss tax benefits to be utilized in future years
1901050	Injuries and Damages R/L	(853)			(853)			Yes	Book accrual for amounts collected from customers in excess of estimated injuries & damages claims; not recognized for tax
1901051	Section 467 Railcar Lease	295,347	295,347					Yes	Book accrual railcar lease expense vs. prescribed costs for tax per IRC Sec 467
1901052	R/L AB Wholesale Sales	(0)	(0)					Yes	Book accrual for refunds to wholesale customers due to excess prices charged on sales c power within our control area; not recognized for tax
1901053	R/L - Sale of Olathe	123,496	123,496					No	Book accrual for refund to customers for gain on sale of Olathe properties; not recognized for tax
1901054	SFAS 158 - Pension	112,040,810	112,040,810					No	Book accrual to recognize funded status of pension plan per SFAS 158; not recognized
1901055	SFAS 158 - Post Retirement	14,538,519	14,538,519					No	Book accrual to recognize funded status of post retirement plan per SFAS 158; not recognized for tax
1901057	Terminal Net Salvage - Refund	-	-		-			No	Book accrual for refunds to customers for amounts previously collected in rates for terminal net salvage; not recognized for tax.
1901058	OneOk PPA Fair Value	2,910,280	2,910,280					Yes	Book-tax basis difference Spring Creek plant
1901063	FIN 48 Def Tax - Fed Benefit on ST Liability	1	1					No	Book accrual for federal tax benefit on state taxes on uncertain income tax positions .
1901064	FIN 48 Liab - Contra (Tax Credits)	-	-					No	Book accrual for federal tax benefits on uncertain income tax positions.
1901065	FIN 48 Interest Exp - Federal	296,094	296,094					No	Book accrual for federal interest on uncertain income tax positions.
1901066	FIN 48 Interest Exp - State	59,643	59,643					No	Book accrual for state interest on uncertain income tax positions
1901067	SFAS 5 Long Term Interest	800,371	800,371					No	Book accrual for federal and state interest on loss contingencies related to taxes other than income taxes.
1901070	MKEC Capital Lease	779,256	779,256					Yes	Book depreciation and interest expense on capital lease vs operating lease for tax.
1901071	MKEC Consent Fees	1,268,896	1,268,896					Yes	Fee from Aquila transaction deferred on books and amortized over term of lease.
1901073	LEC Environmental Liability	1,385,388	1,385,388					Yes	Deferred Income tax associated with the accrued environmental liability for Lawrence Energy Center.
1901075	R/L FERC Transmission Settlement	(1)		(1)				Yes	Regulatory liability FERC revenue refund.
1901078	Long-Trn Incentive Prog PWR MKT	11,083	11,083			-		No	Book accrual for long term incentives vs. actual payments for tax
1901082	Cash Flow Hedge	-	-					No	Taxable income from hedge transaction amortized to income for book purposes
1901084	Reg Liab #6 Oil Sale	193,947	193,947					No	Book accrual for refund to customers for gain on sale of #6 oil; not recognized for tax
1901085	Long Term Rail Car Lease	430,912	430,912		-			Yes	Book accrual railcar lease expense vs. actual costs for tax.
1901086	Short Term Incentive Program	1,912,021			-	1,912,021		Yes	Book accrual for short term incentives vs. actual payments for tax
1901087	Long Term Incentive Program	6,674,672			-	6,674,672		Yes	Book accrual for long term incentives (RSU's) vs. actual payments for tax
1901088	BOA Office & Call CTR Lease	-	-		-			No	Book accrual office lease expense vs. prescribed costs for tax per IRC Sec 467
1901090	Oklahoma Municipal Power Agreement Sale (OMPA)	5,304,508	5,304,508		-			Yes	Revenue from OMPA deferred on books and amortized over term of contract; recognized for tax upon receipt.

Westar Energy, Inc.
Allocation of ADIT

CONTINUE ADIT-190		(A) 2009 YE Balance	(B) 100% NonTrans. Related	(C) 100% Transmission Related	(D) Plant Related	(E) Labor Related	(F) 100% Retail [Allocate by Plant]	(G) In Adjustment to Ratebase	*(G) Description and Justification*
	Continue Accumulated Deferred Income Tax Utility Oper Other								
1901091	Emission Allowances	94,797	94,797		-			Yes	Emission allowances withheld by EPA and sold at auction by them. Recorded as regulatory liability on books; recognized as capital gain for tax.
1901092	FAS106 and FAS112	7,169,003	7,169,003		-			No	Excluded
1901093	WE Salary Continuation Plan	5,260,541			-	5,260,541		Yes	Book accrual for Salary Continuation Plan vs. actual payments for tax
1901094	Charitable Contributions - Carry forward	-			-			Yes	Charitable contributions expensed on books - deductible for tax subject to limitation of 10% of taxable income
1901097	Accrued Interest	(35,986)	(35,986)					No	Book accrual for interest on tax receivable
1901098	Computer Software Purchased	5,263			5,263			Yes	Canned software expensed on books vs. accelerated depreciation as computed for income tax purposes in accordance with the provisions of Code Sections 167 and 168. Basis is depreciable plant in service.
1901099	Miscellaneous Accruals	71,115					71,115	Yes	Book accrual for potential sales tax exposure; deductible for tax when paid
1901119	Property Insurance - Transm	101,218		101,218				Yes	Book accrual for property insurance vs. actual costs for tax - Transmission allocation
1901122	Environmental Reserve - Transm	9,778		9,778				Yes	Book accrual for environmental reserve vs. actual costs for tax - Transmission allocation
1901150	Inj & Damages Reserve - Transm	30,586		30,586				Yes	Book accrual for 3rd party injuries and damages vs. actual costs for tax - Transmission allocation
1901176	Post - Ret Med Expense Tracker	783,144	783,144					No	Book accrual for the excess of the amounts collected from customers for post-retirement medical and LTD expense according to GAAP
	Accumulated Deferred Income Tax Non Utility								
1902016	Capital Loss Carryforward	221,698						No	Non-utility related
1902017	Bad Debt Writeoff	(146)						No	Non-utility related
1902030	Call Opt on Put/Call Bonds	-						No	Non-utility related
1902043	Deferred Income Tax on PODS Regulatory/Liability	-						No	Non-utility related
1902061	Power Marketing Incentives	858,257						No	Non-utility related
1902062	Restricted Stock Expenses	1,113,004						No	Non-utility related
1902065	Power Marketing Mark to Market - Deferred Tax	397,374						No	Non-utility related
1902066	Deferred Compensation Interest salaried	-						No	Non-utility related
1902068	Short Term Incentive	184,707						No	Non-utility related
1902069	Subsidiary Acquisition Costs	317,775						No	Non-utility related
1902072	Coal Contract Mark to Market - Liability	26,566						No	Non-utility related
1902073	Wholesale Sales MTM	(171,627)						No	Non-utility related
1902075	Legal Expense	10,567,793						No	Non-utility related
1902076	Restructuring Expense	340,247						No	Non-utility related
1902078	Long - Tm Incentive Program PWR Mkt	875						No	Non-utility related
1902079	Impairment of Plane Lease	-						No	Non-utility related
1902082	WR Bermuda	3,856,584						No	Non-utility related
1902083	Severance Benefit	18,147,554						No	Non-utility related
1902084	Valuation Allowance - WR Bermuda	(3,856,584)						No	Non-utility related
1902085	DIT - MISO RSG Settlement	1,413,284						No	Non-utility related
1902090	WE Agreements	6,194,937						No	Non-utility related
1902091	ONEOK Special Agreements	648,347						No	Non-utility related
Less 19001 Tax Reclass		*$ (12,106,189)*	*$ (12,106,189)*		$ -				Cur vs L/T Reclass (for financial reporting)
Subtotal - p234		$ 319,458,723	$ 269,870,352	$ 141,581	$ 5,384,634	$ 3,730,396	$ 71,115	$ 279,056,497	
Less FASB 109 Above if not separately removed					$ -				
Less FASB 106 Above if not separately removed					$ -	$ -	$ -		
Total			$ 269,870,352	$ 141,581	$ 5,384,634	$ 3,730,396	$ 71,115		

Westar Energy, Inc.
Allocation of ADIT

ADIT- 281 & 282		(A) 2009 YE Balance	(B) 100% NonTrans. Related	(C) 100% Transmission Related	(D) Plant Related	(E) Labor Related	(F) 100% Retail [Allocate by Plant]	(G) In Adjustment to Ratebase	(G) Description and Justification
Accumulated Deferred Income Tax Other Property									
2821002	Terminal Net Salvage	-			-			Yes	Adjustment to ADIT in a/c 2821003 using book rates without terminal net salvage per KCC Remand Feb 2007
2821003	Liberalized Depreciation	380,582,374			380,582,374			Yes	Tax Equivalent Straight Line Depreciation (ESL) calculated on tax basis of assets using book rates vs. accelerated depreciation as computed for income tax purposes in accordance with the provisions of Code Sections 167 and 168. Basis is depreciable plant
2821003	Steam Heat	-			-			Yes	part of liberalized deprec.
2821004	Repair Allowance	2,518,667			2,518,667			Yes	Repair costs deducted for tax in accordance with the asset guideline class repair allowance provisions for pre-1981 assets.
2821005	Afudc interest Component	3,575,657			3,575,657			Yes	AFUDC recorded on books not subject to tax requirements for capitalization per Code Se 263A.
2821006	Employee Benefits And Taxes	326,488			-	326,488		Yes	Employee benefits and taxes other than income capitalized for books vs. deducted for tax
2821007	Removal Costs	4,213,472			4,213,472			Yes	Cost of removal charged to accumulated depreciation reserve for book purposes but expensed for tax.
2821010	AFUDC - Equity Component	7,952,000	7,952,000					No	Equity component of AFUDC
2821024	Contribution In Aid Of Construction	(1,937,995)	(1,937,995)					No	Customer advances taxable in year received under Tax Reform Act of 1986; treated as contributions to capital for book purposes
2821025	Connection Fees	(16,590,459)					(16,590,459)	Yes	Contributions taxable in year received under Tax Reform Act of 1986; treated as contributions to capital for book purposes.
2821062	FIN 48 Liability - Contra LT	(1)	(1)					No	Noncurrent federal and state tax benefits on uncertain income tax positions.
2821111	AFUDC - FERC Equity Component	(497)			(497)			Yes	Deferred tax liability for the equity component of FERC AFUDC Equity
2821112	DEPR Expense FERC AFUDC	1			1			Yes	Deferred tax liability associated with depreciation expense FERC AFUDC.
Depreciation - Non Cost of Services									
2822003	Deferred Income Tax Depreciation - Non Cost of Service	-	-					Yes	Depreciation expense difference for the period 07/01/01 through 03/31/02 resulting from KCC approved depreciation rates as of 07/01/01 vs. the longer life pre-07/01/01 rates.
Accumulated Deferred Income Tax Other Prop FASB109									
2825130	Gross Afudc	1						No	Excluded
2825230	Investment Tax Credit	(11,109,758)						No	Excluded
2825330	Flow Thru Regulatory Asset	64,016,461						No	Excluded
2825830	Rate Change (Contra)	-						No	Excluded
Subtotal - p275		$ 433,546,411	$ 6,014,004	$ -	$ 390,889,674	$ 326,488	$ (16,590,459)	$ 380,639,707	
Less FASB 109 Above if not separately removed									
Less FASB 106 Above if not separately removed									
Total			$ 6,014,004	$ -	$ 390,889,674	$ 326,488	$ (16,590,459)		

Westar Energy, Inc.
Allocation of ADIT

ADIT-283		*(A)* *2009 YE Balance*	*(B)* *100% NonTrans. Related*	*(C)* *100% Transmission Related*	*(D)* *Plant Related*	*(E)* *Labor Related*	*(F)* *100% Retail [Allocate by Plant]*	*(G)* *In Adjustment to Ratebase*	*(G)* *Description and Justification*
	Accumulated Deferred Income Tax Other Utility								
2830240	Long Term Deferred Tax Liability Reclass	12,106,189	12,106,189		-			No	Cur vs L/T Reclass (for financial reporting)
2831010	R/A AFUDC Equity	5,202,673	5,202,673		-			No	Regulatory asset for the equity component of AFUDC
2831008	Coal Contract Buyout	-			-			No	
2831012	Coal Deficient Tonnage Payments	(265,776)	(265,776)		-			Yes	Book amortization of AMAX coal contract buyout costs vs deducted for tax when paid in 1993.
2831018	Bad Debts	522,741			-		522,741	Yes	Book accrual for bad debts vs direct write off method for tax
2831028	Bond Premium/discount	21,456,709			21,456,709			Yes	Unamortized debt issue costs, discount/premium, and loss on reacquired debt deducted for tax vs. for books, these costs are added to and amortized over the life of the new issue
2831029	ONEOK Purchase Power Agreement	2,116,451	2,116,451					Yes	Book-tax basis difference Spring Creek power purchase agreement.
2831030	Software Development Costs	-			-			Yes	Book amortization of software development costs of CSS system vs. deducted for tax when costs were incurred
2831031	Ad Valorem Tax Regulatory/Asset	-	-					No	Regulatory asset recorded for ad valorem taxes not recognized for tax purposes.
2831033	Regulatory Commission Expense	302,828			302,828			Yes	Book amortization of regulatory commission expenses previously deducted for tax
2831039	Integration Costs	798,002	798,002					No	Acquisition related costs disallowed for tax purposes.
2831041	Storm Costs	17,301,148			17,301,148			Yes	Storm related carrying charges recorded on the books not deductible for tax
2831044	Reg Liab - KS Tax Credit Grossup	24,882,085	24,882,085					No	Deferred taxes on the Regulatory Liability associated with Kansas High Performance
2831049	Regulatory Energy Cost Adjustment	(10,818,467)	(10,818,467)					Yes	Book accrual for CSS billings for retail energy in excess of retail fuel costs; not recognized for tax
2831054	SFAS 158 - Pension	112,040,810	112,040,810					No	Book accrual to recognize funded status of pension plan per SFAS 158; not recognized for tax
2831055	SFAS 158 - Post Retirement	14,538,521	14,538,521					No	Book accrual to recognize funded status of post retirement plan per SFAS 158; not recognized for tax
2831059	Reg Asset EE ED Programs	43,237	43,237					No	Deferred income tax associated with the regulatory asset for Energy Efficiency Education Programs.
2831065	FIN 48 Interest - Fed LT	20,874	20,874					No	Book accrual for federal tax benefit on state taxes on interest on uncertain income tax positions .
2831074	Pension Tracker Expense	2,265,349				2,265,349		Yes	Deferred income taxes on amounts recorded to the Pension Expense Tracker
2831076	Watt Saver Program	108,278	108,278					No	Deferred income taxes related to the WattSaver Program regulatory asset
2831077	BLDG Operator Cert	14,858	14,858					No	Deferred income taxes related to the Building Operator Certificate regulatory asset
2831089	Texas State Deferred Taxes	172,919	172,919					Yes	Deferred taxes accrued due to projected impact of doing business in Texas
2831095	Homeland Security - 2005 Rate Case	-	-					Yes	Security-related costs currently deductible for tax, amortized over 3 years for book purposes.
2831096	System Reliability - 2005 Rate Case	6,204	6,204					Yes	System Reliability costs currently deductible for tax, amortized over 5 years for book purposes.
2831111	R/A AFUDC Equity FERC	(325)			(325)			Yes	Deferred tax on the regulatory liability associated with the equity component of FERC AFUDC
2832067	Amortization of Acquisition Adjustment	370,996						No	Non-utility related
2832060	Other Accruals	-						No	Non-utility related
2832081	Guardian Dividends	-						No	Non-utility related
2832082	Deferred Income Tax Valuation Guardian Investment	-						No	Non-utility related
2832093	Deferred Income Tax Rabbi Trust Mark to Market	3,660,709						No	Non-utility related
	Deferred Income Tax Mark to Market								
2837091	Accumulated Deferred Income Tax Hedges - Mark to Market	-						No	Non-utility related
2837092	Accumulated Deferred Income Tax Swaps - Mark to Market	-						No	Non-utility related
2837093	Deferred Income Tax - Misc Inv. Mark to Market	-						No	Non-utility related
2837095	Valuation Allowance - Def Inc Tax on KMF Fund Mark to Market	-						No	Non-utility related
2837096	Deferred Income Tax - Oneok Common Mark to Market	-						No	Non-utility related
2837098	Mark to Market Call Option Hedge	-						No	Non-utility related
2837099	Deferred Income Tax on KMF Fund Mark to Market	-						No	Non-utility related
	Less AC 2830240 Long Term Tax Reclass	(12,106,189)	(12,106,189)		-				
Subtotal - p277		$ 194,740,824	$ 148,860,669	$ -	$ 39,060,360	$ 2,265,349	$ 522,741	$ 190,709,119	
Less FASB 109 Above if not separately removed									
Less FASB 106 Above if not separately removed									
Total			$ 148,860,669	$ -	$ 39,060,360	$ 2,265,349	$ 522,741		

Westar Energy, Inc.

Determination of O&M Exclusions from the Formula Rate

For the 12 months ended - December 31, 2009

Page. Line No. Col.			
321.112.b	**O&M**		
	Transmission	$	65,083,822
	Exclude:		
	Network service for Westar Retail load including ancillaries and schedule 12 (Account 566.0011)	$	52,643,142
	Total (Included in Sch. WES, p. 2, ln. 1, col. 3)	**$**	**12,440,680**

Kansas Gas and Electric Company
Allocation of ADIT
For the 12 months ended - December 31, 2009

Line No.		Summary	100% NonTrans. Related	100% Transmission Related	Plant Related	Labor Related	100% Retail Related	Total ADIT
1	Less	**ADIT-282**	$ 323,769	$ -	$ (439,388,647)	$ -	$ 15,591,967	
2	Less	**ADIT-283**	$ (225,358,810)	$ -	$ (9,641,307)	$ (1,742,012)	$ 1,056,687	
3	Plus	**ADIT-190**	$ 78,032,805	$ 645,868	$ 1,123,397	$ 400,764	$ (111,207)	
4		**Subtotal**	$ (147,002,236)	$ 645,868	$ (447,906,557)	$ (1,341,248)	$ 16,537,447	$ (579,066,726)
5		**Wages & Salary Allocator**				4.2964%		
6		**Gross Plant Allocator**		100.0000%	12.6029%			
7		**ADIT**		$ 645,868	$ (56,449,038)	$ (57,626)	$ -	$ (55,860,795)

Worksheet A-7 - WES ADIT

Kansas Gas and Electric Company
Allocation of ADIT

ADIT-190		(A) 2009 YE Balance	(B) *100%* NonTrans. Related	(C) *100%* Transmission Related	(D) Plant Related	(E) Labor Related	(F) 100% Retail [Allocate by Plant]	(G) In Adjustment to Ratebase	*(G) Description and Justification*
1900140	Current Deferred Tax Asset Reclass	-	-		-				Cur vs L/T Reclass (for financial reporting)
	Accumulated Deferred Income Tax Utility Oper Other								
1901010	WCNOC Net Operating Loss Rate Differen	3,095,075	3,095,075					No	Income tax rate difference on previous KGE Federal net operating loss
1901013	Vulcan Contracts	(2)	(2)		-			No	Consideration payment related to 2003 electric service agreement taxable income when payment received; amortized for books.
1901015	Pensions	(6,359,444)			-	(6,359,444)		Yes	SFAS 87 pension accrual per books vs. actual contributions for tax
1901016	Deferred Compensation salaried WE	105,922			-	105,922		Yes	Deferred compensation interest accrued on books, deductible for tax when paid
1901017	Gain on Lacygne 2 Sale/Leaseback	47,799,538	47,799,538					No	Generation related - Excluded
1901018	Bad Debts	-					-	No	Book accrual for bad debts vs. direct write off method for tax
1901019	Property Insurance	2,148			2,148			Yes	Book accrual for property insurance vs. actual costs for tax
1901020	Injuries and Damages	798,524			798,524			Yes	Book accrual for 3rd party injuries and damages vs. actual costs for tax
1901021	Group Medical Insurance	586,008	586,008					No	Book accrual for group medical claims vs. actual costs for tax
1901022	Environmental	321,596			321,596			Yes	Book accrual for environmental reserve vs. actual costs for tax
1901026	Vacation Pay Accrual	848,072			-	848,072		Yes	Accrued vacation pay per books vs. vacations paid within 2 1/2 months of year end for tax
1901027	Legal Expenses	70,355	70,355					No	Legal expenses accrued on books vs. actual payments for tax
1901031	Ad Valorem Tax R/L	4			4			Yes	Regulatory Liability recorded for ad valorem taxes not recognized for tax purposes.
1901032	Tax Credit Carryover	-	-					Yes	General business credits to be utilized in future years
1901034	Deferred Compensation Plan	(2,043,611)			-	(2,043,611)		Yes	Book accrual for deferred compensation vs. actual payments for tax
1901035	Inventory Valuation	179,943	179,943					No	Book accrual for inventory reserve vs. actual losses for tax
1901037	Deferred Income Tax Regulatory/Liability Sale of Wichita SCC	-	-					No	Gain on 2004 sale of land at Wichita service center set up on books as a regulatory liability vs. recognized as capital gain at time of sale for tax
1901038	LaCygne Dismantling Cost	4,293,419	4,293,419					Yes	Generation related - Excluded
1901043	PODS Regulatory/Liability1	(1)	(1)		-			Yes	Non-utility related
1901044	R/L Kansas Tax Credits	-			-			No	Deferred taxes associated with Kansas High Performance Incentives Tax Credits.
1901045	Severance	-			-	-		Yes	Book accrual for severance costs vs. actual payments for tax
1901046	General Tax - Reserve	292,670	292,670					Yes	Book reserve set up for potential non-income tax issues per SFAS 5; deductible for tax when paid
1901048	Federal - NOL Tax Benefits	-	-					Yes	Federal net operating loss tax benefits to be utilized in future years
1901050	Injuries and Damages R/L	-			-			Yes	Book accrual for amounts collected from customers in excess of estimated injuries & damage claims; not recognized for tax
1901051	Section 467 Railcar Lease	26,788	26,788					Yes	Book accrual railcar lease expense vs. prescribed costs for tax per IRC Sec 467
1901052	R/L AB Wholesale Sales	-	-					Yes	Book accrual for refunds to wholesale customers due to excess prices charged on sales of power within our control area; not recognized for tax
1901054	SFAS 158 - Pension	13,858,963	13,858,963					No	Book accrual to recognize funded status of pension plan per SFAS 158; not recognized for tax
1901055	SFAS 158 - Post Retirement	1,535,223	1,535,223					No	Book accrual to recognize funded status of post retirement plan per SFAS 158; not recognize for tax
1901057	Terminal Net Salvage - Refund	1	1					No	Book accrual for refunds to customers for amounts previously collected in rates for terminal net salvage; not recognized for tax.
1901063	FIN 48 Def Tax - Fed Benefit on ST Liabili	-	-					No	Book accrual for federal tax benefit on state taxes on uncertain income tax positions .
1901065	FIN 48 Interest Exp - Federal	181,116	181,116					No	Book accrual for federal interest on uncertain income tax positions.
1901066	FIN 48 Interest Exp - State	36,483	36,483					No	Book accrual for state interest on uncertain income tax positions.
1901067	SFAS 5 Long Term Interest	42,568	42,568					No	Book accrual for federal and state interest on loss contingencies related to taxes other than income taxes.
1901075	R/L FERC Transmission Settlemen	(644)		(644)				Yes	Regulatory liability for FERC revenue refun
1901078	LT Incentive Prog-pwr mkt	9,069	9,069			-		No	Book accrual for long term incentives vs. actual payments for tax
1901082	Cash Flow Hedge	(2,285)	(2,285)					No	Taxable income from hedge transaction amortized to income for book purposes
1901084	Reg Liab # 6 Oil Sale	937,683	937,683					No	Book accrual for refund to customers for gain on sale of #6 oil; not recognized for tax
1901085	Long Term Rail Car Lease	126,585	126,585		-			Yes	Book accrual railcar lease expense vs. actual costs for tax.
1901086	Short Term Incentive Program	1,213,271			-	1,213,271		Yes	Book accrual for short term incentives vs. actual payments for tax
1901087	Long Term Incentive Program	4,077,063			-	4,077,063		Yes	Book accrual for long term incentives (RSU's) vs. actual payments for tax
1901088	BOA Office and Call Center Lease	180,448	180,448		-			No	Book accrual office lease expense vs. prescribed costs for tax per IRC Sec 467
1901090	Oklahoma Municipal Power Agreement Sale	569,805		569,805	-			Yes	Transmission revenue from OMPA deferred on books and amortized over term of contract; recognized for tax upon receipt.

Worksheet A-7 - WES ADIT

Kansas Gas and Electric Company
Allocation of ADIT

ADIT-190		(A) 2009 YE Balance	(B) 100% NonTrans. Related	(C) 100% Transmission Related	(D) Plant Related	(E) Labor Related	(F) 100% Retail [Allocate by Plant]	(G) In Adjustment to Ratebase	*(G) Description and Justification*
	Continue Accumulated Deferred Income Tax Utility Oper Other								
1901091	Emission Allowances	(93,981)	(93,981)		-			Yes	Emission allowances withheld by EPA and sold at auction by them. Recorded as regulatory liability on books; recognized as capital gain for tax.
1901092	FAS106 and FAS112	4,262,651	4,262,651					No	Excluded
1901093	WE Salary Continuation Plan	2,559,491			-	2,559,491		Yes	Book accrual for Salary Continuation Plan vs. actual payments for tax
1901094	Charitable Contributions - Carry forward	-			-			Yes	Charitable contributions expensed on books - deductible for tax subject to limitation of 10% of taxable income
1901098	Computer Software Purchased	1,125			1,125			Yes	Canned software expensed on books vs. accelerated depreciation as computed for income tax purposes in accordance with the provisions of Code Sections 167 and 168. Basis is depreciable plant in service.
1901099	Accrued - Sales Tax Exposure	(111,207)					(111,207)	Yes	Book accrual for potential sales tax exposure; deductible for tax when paid
1901119	Property Insurance Reserve- Transmission	66,681		66,681				Yes	Book accrual for property insurance vs. actual costs for tax - Transmission allocation
1901122	Environmental Reserve - Transmission	790		790				Yes	Book accrual for environmental reserve vs. actual costs for tax - Transmission allocation
1901150	Inj & Damages Reserve - Transmission	9,236		9,236				Yes	Book accrual for 3rd party injuries and damages vs. actual costs for tax - Transmission alloca
1901176	Post-Ret Med Expense Tracker	614,488	614,488					No	Book accrual for the excess of the amounts collected from customers for post-retirement medical and LTD expense according to GAAP
	Accumulated Deferred Income Tax Non Utility								
1902016	Capital Loss Carryforward	-						No	Non-utility related
1902043	Deferred Income Tax on PODS Regulatory/Liability	-						No	Non-utility related
1902061	Power Marketing Incentives	(560,536)						No	Non-utility related
1902063	Prudent Management Accounting Adjustm	14,000,174						No	Non-utility related
1902064	Deferred Compensation KGE	12,620,968						No	Non-utility related
1902065	Power Marketing Mark to Market-Deferred	235,903						No	Non-utility related
1902072	Coal Contract Mark to Market - Liability	101,130						No	Non-utility related
1902073	Wholesale Sales MTM	(171,626)						No	Non-utility related
1902080	KGE Building	2						No	Non-utility related
1902090	WE Agreements	(470,060)						No	Non-utility related
Less 19001 Tax Reclass		*$ -*	*$ -*		$ -				Cur vs L/T Reclass (for financial reporting)
Subtotal - p234		$ 105,847,581	$ 78,032,805	$ 645,868	$ 1,123,397	$ 400,764	$ (111,207)	$ 80,091,627	
Less FASB 109 Above if not separately removed					$ -	$ -	$ -		
Less FASB 106 Above if not separately removed					$ -	$ -	$ -		
Total			$ 78,032,805	$ 645,868	$ 1,123,397	$ 400,764	$ (111,207)		

Worksheet A-7 - WES ADIT

Kansas Gas and Electric Company
Allocation of ADIT

	ADIT- 281 & 282	(A) 2009 YE Balance	(B) 100% NonTrans. Related	(C) 100% Transmission Related	(D) Plant Related	(E) Labor Related	(F) 100% Retail [Allocate by Plant]	(G) In Adjustment to Ratebase	*(G) Description and Justification*
	Accumulated Deferred Income Tax Other Property								
2821002	Terminal Net Salvage	-			-			Yes	Adjustment to ADIT in a/c 2821003 using book rates without terminal net salvage per KCC Remand Feb 2007
2821003	Liberalized Depreciation	423,088,988			423,088,988			Yes	Tax Equivalent Straight Line Depreciation (ESL) calculated on tax basis of assets using book rates vs. accelerated depreciation as computed for income tax purposes in accordance with the provisions of Code Sections 167 and 168. Basis is depreciable plant
2821004	Repair Allowance	5,716,979			5,716,979			Yes	Repair costs deducted for tax in accordance with the asset guideline class repair allowance provisions for pre-1981 assets.
2821005	Afudc interest Component	2,044,364			2,044,364			Yes	AFUDC recorded on books not subject to tax requirements for capitalization per Code Sec 263A.
2821007	Removal Costs	8,541,488			8,541,488			Yes	Cost of removal charged to accumulated depreciation reserve for book purposes but expense for tax
2821009	Deferred Income Tax FERC WCNOC and LaCygne	(576,266)	(576,266)		-			Yes	FERC portion of depreciation expense difference for the period 04/01/02 through 12/21/04 resulting from KCC approved depreciation rates as of 07/01/01 vs. the longer life pre-07/01/01 rates for Wolf Creek Generating Station and LaCygne Unit 2.
2821010	AFUDC - Equity Component	2,746,296	2,746,296					No	Equity component of AFUDC
2821024	Contribution In Aid Of Construction	(2,233,633)	(2,233,633)					Yes	Customer advances taxable in year received under Tax Reform Act of 1986; treated as contributions to capital for book purposes
2821025	Connection Fees	(15,591,967)					(15,591,967)	Yes	Contributions taxable in year received under Tax Reform Act of 1986; treated as contributions to capital for book purposes.
2821062	FIN 48 Liab - Contra LT	-	-					No	Noncurrent federal and state tax benefits on uncertain income tax positions.
2821111	AFUDC - FERC Equity Component	(3,173)			(3,173)			Yes	Deferred tax liability for the equity component of FERC AFUDC.
2821112	Depr Exense FERC AFUDC	1			1			Yes	Deferred tax liability associated with depreciation expense FERC AFUDC.
	Depreciation - Non Cost of Services								
2822001	Deferred Income Tax Depreciation - KCC Difference 4/1/02	(260,166)	(260,166)		-			Yes	KCC portion of depreciation expense difference for the period 04/01/02 through 12/21/04 resulting from KCC approved depreciation rates as of 07/01/01 vs the longer life pre-07/01/01 rates for Wolf Creek Generating Station and LaCygne Unit 2.
2822003	Deferred Income Tax Depreciation - Non Cost of Service	-			-			Yes	Depreciation expense difference for the period 07/01/01 through 03/31/02 resulting from KCC approved depreciation rates as of 07/01/01 vs the longer life pre-07/01/01 rates
	Accumulated Deferred Income Tax Other Prop FASB109								
2825130	Gross Afudc	1						No	Excluded
2825230	Investment Tax Credit	(25,976,908)						No	Excluded
2825330	Flow Thru Regulatory Asset	139,045,058						No	Excluded
2825830	Rate Change (Contra)	-						No	Excluded
	Subtotal - p275	$ 536,541,062	$ (323,769)	$ -	$ 439,388,647	$ -	$ (15,591,967)	$ 423,472,911	
	Less FASB 109 Above if not separately removed								
	Less FASB 106 Above if not separately removed								
	Total		$ (323,769)	$ -	$ 439,388,647	$ -	$ (15,591,967)		

Worksheet A-7 - WES ADIT

Kansas Gas and Electric Company
Allocation of ADIT

ADIT-283		(A) 2009 YE Balance	(B) 100% NonTrans. Related	(C) 100% Transmission Related	(D) Plant Related	(E) Labor Related	(F) 100% Retail [Allocate by Plant]	(G) In Adjustment to Ratebase	*(G) Description and Justification*
2830140	Current Deferred Tax Liability Reclass	3,476,173			-				Cur vs L/T Reclass (for financial reporting)
	Accumulated Deferred Income Tax Other Utility								
2831010	R/A AFUDC Equity	1,796,791	1,796,791					No	Regulatory asset for the equity component of AFUDC
2830240	Long Term Deferred Tax Liability Reclass	(3,476,173)	(3,476,173)					Yes	Cur vs L/T Reclass (for financial reporting)
2831014	Amax and Pandm Settlement	-	-					Yes	Book amortization of AMAX coal contract buyout costs vs deducted for tax when paid in 1993
2831017	Lacygne	(12,530,588)	(12,530,588)					Yes	Accrued book expense for lease payments vs actual lease payments for tax.
2831018	Bad Debts	(1,056,687)					(1,056,687)	Yes	Book accrual for bad debts vs. direct write off method for tax
2831023	Wcnoc Outage Expense	7,694,076	7,694,076					Yes	Nuclear refueling expenses amortized on books vs. actual expenses deducted for tax.
2831027	Legal Expenses	-	-					No	Legal expenses accrued on books vs. actual payments for tax
2831028	Bond Premium/discount	4,589,422			4,589,422			Yes	Unamortized debt issue costs, discount/premium, and loss on reacquired debt deducted for tax vs. for books, these costs are added to and amortized over the life of the new issue
2831030	Software Development Costs	-			-			Yes	Book amortization of software development costs of CSS system vs. deducted for tax when costs were incurred
2831031	Ad Valorem Tax Regulatory/Asset	-	-					No	Regulatory asset recorded for ad valorem taxes not recognized for tax purposes
2831033	Regulatory Commission Expense	195,357			195,357			Yes	Book amortization of regulatory commission expenses previously deducted for tax
2831039	Integration Costs	404,098	404,098					No	Acquisition related costs disallowed for tax purposes
2831041	Storm Costs	4,858,604			4,858,604			Yes	Storm related carrying charges recorded on the books not deductible for tax
2831049	Regulatory Energy Cost Adj	5,155,377	5,155,377					Yes	Book accrual for CSS billings for retail energy in excess of retail fuel costs; not recognized for tax
2831054	SFAS 158 - Pension	13,858,963	13,858,963					No	Book accrual to recognize funded status of pension plan per SFAS 158; not recognized for tax
2831055	SFAS 158 - Post Retirement	1,535,223	1,535,223					No	Book accrual to recognize funded status of post retirement plan per SFAS 158; not recognize for tax
2831059	Reg Asset - EE ED Program	4,540	4,540					No	Deferred income tax associated with the regulatory asset for Energy Efficiency Education Programs.
2831065	FIN 48 Interest Federal LT	12,768	12,768					No	Book accrual for federal tax benefit on state taxes on interest on uncertain income tax positio .
2831074	Pension Tracker Expense	1,368,394				1,368,394		Yes	Deferred income taxes on amounts recorded to the Pension Expense tracker
2831076	Watt Saver Program	264,544	264,544					No	Deferred income taxes related to the WattSaver Programs regulatory asset.
2831077	BLDG Operator Cert	21	21					No	Deferred income taxes related to the Building Operator Certificate regulatory asset.
2831079	WCNOC Pension Tracker Expense	373,618				373,618		Yes	Deferred income taxes on amounts recorded to the WCNOC Pension Expense tracker.
2831080	Wcnoc Design Basis Costs	468,305	468,305					Yes	Costs capitalized on books vs. deducted for tax.
2831081	Flour Daniel Settlement	757,219	757,219					Yes	WCOC related settlement proceeds recorded as income on books vs. recorded as basis adjustment for tax.
2831082	Income Tax Audit Fees	66,322	66,322					No	Balance of book vs. tax difference related to previous income tax audit fees
2831084	Swap Fees	2,277,372	2,277,372					No	Balance of book vs. tax difference related to swap fees (hedging fees)
2831095	Homeland Security - 2005 Rate Case	-	-					Yes	Security-related costs currently deductible for tax, amortized over 3 years for book purposes.
2831096	System Reliability - 2005 Rate Case	5,293	5,293					Yes	System Reliability costs currently deductible for tax, amortized over 5 years for book purposes.
2831111	R/L AFUDC Equity FERC	(2,076)			(2,076)			Yes	Deferred tax on the regulatory liability associated with the equity component of FERC AFUDC.
	Accumulated Deferred Income Tax Other Non Utility								
2832067	Amortization Of Acquisition Adjustment	203,588,486	203,588,486					No	Excluded
2832060	Other Accruals	-	-					No	Non-utility relatec
2837091	Accumulated Deferred Income Tax Hedges - Mark to Market	-							Non-utility related
28370	Deferred Income Tax Mark to Market	-			-				Non-utility related
	Less AC 28301 Tax Reclass	(3,476,173)							
	Less AC 2830240 Long Term Tax Reclass	3,476,173	3,476,173		-				Cur vs L/T Reclass (for financial reporting)
Subtotal - p277		$ 235,685,442	$ 225,358,810	$ -	$ 9,641,307	$ 1,742,012	$ (1,056,687)	$ 471,370,884	
Less FASB 109 Above if not separately removed									
Less FASB 106 Above if not separately removed									
Total			$ 225,358,810	$ -	$ 9,641,307	$ 1,742,012	$ (1,056,687)		

Worksheet A-8 - WEN & WES DEPRECIATION CALCULATION

BASED ON DEPRECIATION RATES USED IN FORMULA RATE TEMPLATE

For the 12 months ended - December 31, 2009

This Worksheet will only be used if the depreciation rates used to determine the depreciation expenses shown in Form 1 differ from the depreciation rates shown in WEN/WES Footnote Q.

WEN-Non-Incentive Plant

Plant In Service Account #	Jan	Feb	Mar	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Total Plant In Service (Total PIS)	Annualized Depr Rates	Monthly Depr Rate	Transmission Depreciation Expense
352	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.0268	0.00223333	0.00
353	-	-	-	-	-	-	-	-	-	-	-	-	-	0.0154	0.00128333	0.00
354	-	-	-	-	-	-	-	-	-	-	-	-	-	0.0351	0.00292500	0.00
355	-	-	-	-	-	-	-	-	-	-	-	-	-	0.0319	0.00265833	0.00
356	-	-	-	-	-	-	-	-	-	-	-	-	-	0.0205	0.00170833	0.00
357	-	-	-	-	-	-	-	-	-	-	-	-	-	0.0150	0.00125000	0.00
358	-	-	-	-	-	-	-	-	-	-	-	-	-	0.0210	0.00175000	0.00
359	-	-	-	-	-	-	-	-	-	-	-	-	-	0.0156	0.00130000	0.00
Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -			**0.00**

WEN Input into Template" WEN, Page 2, Line 12, Col 3

WES-Non-Incentive Plant

Plant In Service Account #	Jan	Feb	Mar	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Total Plant In Service (Total PIS)	Annualized Depr Rates	Monthly Depr Rate	Transmission Depreciation Expense
352	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.0268	0.00223333	0.00
353	-	-	-	-	-	-	-	-	-	-	-	-	-	0.0154	0.00128333	0.00
354	-	-	-	-	-	-	-	-	-	-	-	-	-	0.0351	0.00292500	0.00
355	-	-	-	-	-	-	-	-	-	-	-	-	-	0.0319	0.00265833	0.00
356	-	-	-	-	-	-	-	-	-	-	-	-	-	0.0205	0.00170833	0.00
357	-	-	-	-	-	-	-	-	-	-	-	-	-	0.0150	0.00125000	0.00
358	-	-	-	-	-	-	-	-	-	-	-	-	-	0.0210	0.00175000	0.00
359	-	-	-	-	-	-	-	-	-	-	-	-	-	0.0156	0.00130000	0.00
Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -			**0.00**

WES Input into Template: WES, Page 2, Line 12, Col 3

Depreciation Rate Comparison

Plant In Service Account #	WEN Form 1 Rates	WEN Depr Rate used in Formula	WES Form 1 Rates	WES Depr Rate used in Formula
				Non-Incentive Plant
352	2.68%	2.68	2.68%	2.68
353	1.54%	1.54	1.54%	1.54
354	3.51%	3.51	3.51%	3.51
355	3.19%	3.19	3.19%	3.19
356	2.05%	2.05	2.05%	2.05
357	1.50%	1.50	1.50%	1.50
358	2.10%	2.10	2.10%	2.10
359	1.56%	1.56	1.56%	1.56

Worksheet A-8 - WEN & WES DEPRECIATION CALCULATION

BASED ON DEPRECIATION RATES USED IN FORMULA RATE TEMPLATE

For the 12 months ended - December 31, 2009

WEN-Wichita-to-Reno-to-Summit

Plant In Service Account #	Jan	Feb	Mar	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Total Plant In Service (Total PIS)	FR Fixed Annualized Depr Rates	FR Fixed Monthly Rate	FR Transmission Depreciation Expense
352	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.0667	0.00555833	0.00
353	-	-	-	-	-	-	-	-	-	-	-	-	-	0.0667	0.00555833	0.00
354	-	-	-	-	-	-	-	-	-	-	-	-	-	0.0667	0.00555833	0.00
355	-	-	-	-	-	-	-	-	-	-	-	-	-	0.0667	0.00555833	0.00
356	-	-	-	-	-	-	-	-	-	-	-	-	-	0.0667	0.00555833	0.00
357	-	-	-	-	-	-	-	-	-	-	-	-	-	0.0667	0.00555833	0.00
358	-	-	-	-	-	-	-	-	-	-	-	-	-	0.0667	0.00555833	0.00
359	-	-	-	-	-	-	-	-	-	-	-	-	-	0.0667	0.00555833	0.00
Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -			$ -

WES-Wichita-to-Reno-to-Summit

Plant In Service Account #	Jan	Feb	Mar	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Total Plant In Service (Total PIS)	FR Fixed Annualized Depr Rates	FR Fixed Monthly Rate	FR Transmission Depreciation Expense
352	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.0667	0.00555833	0.00
353	-	-	-	-	-	-	-	-	-	-	-	-	-	0.0667	0.00555833	0.00
354	-	-	-	-	-	-	-	-	-	-	-	-	-	0.0667	0.00555833	0.00
355	-	-	-	-	-	-	-	-	-	-	-	-	-	0.0667	0.00555833	0.00
356	-	-	-	-	-	-	-	-	-	-	-	-	-	0.0667	0.00555833	0.00
357	-	-	-	-	-	-	-	-	-	-	-	-	-	0.0667	0.00555833	0.00
358	-	-	-	-	-	-	-	-	-	-	-	-	-	0.0667	0.00555833	0.00
359	-	-	-	-	-	-	-	-	-	-	-	-	-	0.0667	0.00555833	0.00
Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -			$ -

Depreciation Rate Comparison

Plant In Service Account #	WEN Form 1 Rates	WEN Depr Rate used in Formula	WES Form 1 Rates	WES Depr Rate used in Formula
				Non-Incentive Plant
352	6.67%	6.67	6.67%	6.67
353	6.67%	6.67	6.67%	6.67
354	6.67%	6.67	6.67%	6.67
355	6.67%	6.67	6.67%	6.67
356	6.67%	6.67	6.67%	6.67
357	6.67%	6.67	6.67%	6.67
358	6.67%	6.67	6.67%	6.67
359	6.67%	6.67	6.67%	6.67

Summary of Depreciation Adjustments

	WEN	WES	
Expenses			
Based on Rates in Formula NON-INCENTIVE	$ -	$ -	
Based on Rates in Formula WICHITA-TO-RENO-TO-SUMMIT	$ -	$ -	
Total Plant Depreciation			< Inputs into Template: WEN or WES, Page 2, Line 12, Col 3
Form 1 Reported Expenses	-	-	
Expense Difference	$ -	$ -	
Accumulated Depreciation			
Form 1 reported Accum Depr	$ -	$ -	
Adjusted Accum Depr (Exp Diff + Form 1)	$ -	$ -	
Inputs to Formula Rate Pages	WEN: 1.8.3	WES: 1.8.3	

Worksheet A-9 - Actual Base Plan Funded Plant

Westar Energy, Inc.

For the 12 months ended - December 31, 2009

Calculation of Revenue Requirements for BPF projects

1	Net Plant for the Form 1 year from table below.		$ 65,927,155
2	Actual Facility Carrying Charge	(Act. Net RR, line 12)	16.2802%
3	BPF Rev Req.	(line 1 * line 2)	$ 10,733,078
4	Act. Incentive Rev Req.	(from A-11, pg 2)	$ -
5	Tot. Act. BPF Rev Req.	(line 3 + line 4)	$ 10,733,078

		Total																					
6						**Project:**	Hutchinson Area Conversion		**Project:**	Line: Weaver-Rose Hill		**Project:**	Line: Chisholm-Grant 69 kV Ckt		**Project:**	Line: HTI Jct-Circleville 115kV	
							P.025201 S.22 (U.10023),S.23 (U.10024), S.27 (U.10029, 10030), S.185 (U.10234, 10235, 10236,			**P.026203**			**P.026208**			**P.027205**	
7						SPP Proj. ID	10237)	2006-01	SPP Proj. ID	S.171 (U.10220)	2009-03	SPP Proj. ID	S.28 (U.10031)	2006-02	SPP Proj. ID	S.85 (U.10109)	2007-01
8						Deprec. Rate: (B)	2.3997%	(A)	Deprec. Rate: (B)	2.3997%	(A)	Deprec. Rate: (B)	2.3997%	(A)	Deprec. Rate: (B)	2.3997%	(A)
9						Beginning Bal:	$ 4,076,108		Beginning Bal:	$ -		Beginning Bal:	$ 639,602		Beginning Bal:	$ -	
10						Beginning Dep:	36,009		Beginning Dep:	-		Beginning Dep:	1,202		Beginning Dep:	-	
11						Beg Year-Mo.:	2006-03		Beg Year-Mo.:	2009-01		Beg Year-Mo.:	2006-12		Beg Year-Mo.:	2007-10	
12						Mult-Year Proj.:	Yes	(C)	Mult-Year Proj.:		(C)	Mult-Year Proj.:		(C)	Mult-Year Proj.:		(C)
	Year	**Gross Plant**	**Accm. Deprec.**	**Net Plant**	**Year**	Gross Plant	Accm. Deprec.	Net Plant	Gross Plant	Accm. Deprec.	Net Plant	Gross Plant	Accm. Deprec.	Net Plant	Gross Plant	Accm. Deprec.	Net Plant
13	2007	$ 16,987,379	$ 415,082	$ 16,572,297	2007	$ 4,076,108	$ 128,761	$ 3,947,347	$ -	$ -	$ -	$ 639,602	$ 15,756	$ 623,846	$ 2,779,334	$ 10,541	$ 2,768,793
14	2008	$ 33,813,294	$ 856,036	$ 32,957,258	2008	$ 7,483,253	$ 209,283	$ 7,273,970	$ -	$ -	$ -	$ 639,754	$ 27,535	$ 612,219	$ 2,760,756	$ 61,446	$ 2,699,310
15	2009	$ 67,908,540	$ 1,981,385	$ 65,927,155	2009	$ 7,694,924	$ 392,546	$ 7,302,378	$ 2,015,959	$ 41,933	$ 1,974,026	$ 652,380	$ 43,037	$ 609,343	$ 2,973,356	$ 131,077	$ 2,842,279
16	2010	$ -	$ -	$ -	2010		$ -	$ -		$ -	$ -		$ -	$ -	$ -	$ -	$ -
17	2011	$ -	$ -	$ -	2011		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
18	2012	$ -	$ -	$ -	2012		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
19	2013	$ -	$ -	$ -	2013		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
20	2014	$ -	$ -	$ -	2014		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
21	2015	$ -	$ -	$ -	2015		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
22	2016	$ -	$ -	$ -	2016		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
23	2017	$ -	$ -	$ -	2017		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
24	2018	$ -	$ -	$ -	2018		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
25	2019	$ -	$ -	$ -	2019		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
26	2020	$ -	$ -	$ -	2020		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
27	2021	$ -	$ -	$ -	2021		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
28	2022	$ -	$ -	$ -	2022		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
29	2023	$ -	$ -	$ -	2023		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
30	2024	$ -	$ -	$ -	2024		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
31	2025	$ -	$ -	$ -	2025		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
32	2026	$ -	$ -	$ -	2026		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
33	2027	$ -	$ -	$ -	2027		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
34	2028	$ -	$ -	$ -	2028		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
35	2029	$ -	$ -	$ -	2029		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
36	2030	$ -	$ -	$ -	2030		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -

Notes:
(A) Actual transmission depreciation expense (Actual Gross Rev Req, page 2, line 12) divided by actual transmission plant in service (Actual Gross Rev Req, page 1, line 2)
(B) Special depreciation rates may be utilized for specific incentive transmission projects if approved by the FERC.
(C) Only Base Plan Funded projects that have been completed and whose costs are in the Form 1 should be entered on this page. If a project is done in phases over multiple years, that project should be entered in sheet P-4 until the entire project Is completed and in the Form 1.
(D) All Base Plan Funded projects whose costs are in the Form 1 and are also incentive projects should be entered into sheet A-11.

Worksheet A-9 - Actual Base Plan Funded Plant

Westar Energy, Inc.

For the 12 months ended - December 31, 2009

	Project:	Line: Hesston-Golden Plain-Gatz 69kV		Project:	Line: Jarbalo-166th-Jaggard Jct-Pentagon 115kV		Project:	Line: Stranger Creek-Thornton St 115 kV		Project:	Line: Dearing-Coffeyville-CRA 69kV Rebuild		Project:	Line: Gill EC - Peck 69 kV Rebuild	
	SPP Proj. ID	P.027206 S.84 (U.10107,10108)	2008-01	SPP Proj. ID	P.028200 S.253 (U.10333, 10334, 10335)	2008-02	SPP Proj. ID	P.028201 S.180 (U.10229)	2009-01	SPP Proj. ID	P.028202 S.176 (U.10226,10227)	2008-03	SPP Proj. ID	P.028203 S.173 (U.10222)	2009-15
	Deprec. Rate: (B)	2.3997%	(A)	Deprec. Rate: (B)	2.3997%	(A)	Deprec. Rate: (B)	2.3997%	(A)	Deprec. Rate: (B)	2.3997%	(A)	Deprec. Rate: (B)	2.3997%	(A)
	Beginning Bal:	$ -		Beginning Bal:	$ -		Beginning Bal:	$ -		Beginning Bal:	$ -		Beginning Bal:	$ -	
	Beginning Dep:	-		Beginning Dep:	-		Beginning Dep:	-		Beginning Dep:	-		Beginning Dep:	-	
	Beg Year-Mo.:	2008-03		Beg Year-Mo.:	2008-09		Beg Year-Mo.:	2009-10		Beg Year-Mo.:	2009-01		Beg Year-Mo.:	2009-06	
	Mult-Year Proj.:		(C)	Mult-Year Proj.:		(C)	Mult-Year Proj.:		(C)	Mult-Year Proj.:		(C)	Mult-Year Proj.:		(C)
Year	Gross Plant	Accm. Deprec.	Net Plant	Gross Plant	Accm. Deprec.	Net Plant	Gross Plant	Accm. Deprec.	Net Plant	Gross Plant	Accm. Deprec.	Net Plant	Gross Plant	Accm. Deprec.	Net Plant
2007	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2008	$ 1,636,534	$ 10,208	$ 1,626,326	$ 2,537,076	$ 11,451	$ 2,525,625	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2009	$ 1,631,619	$ 49,380	$ 1,582,239	$ 2,617,447	$ 73,505	$ 2,543,942	$ 7,705,422	$ 13,466	$ 7,691,956	$ 1,098,669	$ 19,667	$ 1,079,002	$ 263,066	$ 3,127	$ 259,939
2010		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
2011		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
2012		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
2013		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
2014		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
2015		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
2016		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
2017		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
2018		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
2019		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
2020		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
2021		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
2022		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
2023		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
2024		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
2025		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
2026		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
2027		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
2028		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
2029		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
2030		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -

Worksheet A-9 - Actual Base Plan Funded Plant

Westar Energy, Inc.

For the 12 months ended - December 31, 2009

	Project:	Line: Murray Gill EC-Murrary Gill Jct 69kV Rebuild			Project:	Line: West McPherson-Wheatland 115 kV			Project:	Line: McDowell Creek-Ft Junction 115 kV			Project:	Line: Summit-NE Saline (Northview) 115kV			Project:	Line: Morris-McDowell 230 kV		
	SPP Proj. ID	**P.028205** S.167 (U.10216)		2008-05	SPP Proj. ID	**P.028206** S.323 (U.10419)		2009-02	SPP Proj. ID	**P.028207** S.175 (U.10224, 10225)		2008-06	SPP Proj. ID	**P.028208** S.179 (U.10228)		2009-04	SPP Proj. ID	**P.113148** S.26 (U.10027, 10028)		2006-03
	Deprec. Rate: (B)	2.3997%	(A)		Deprec. Rate: (B)	2.3997%	(A)		Deprec. Rate: (B)	2.3997%	(A)		Deprec. Rate: (B)	2.3997%	(A)		Deprec. Rate: (B)	2.3997%	(A)	
	Beginning Bal:	$ -			Beginning Bal:	$ -			Beginning Bal:	$ -			Beginning Bal:	$ -			Beginning Bal:	$ 6,714,721		
	Beginning Dep:	-			Beginning Dep:	-			Beginning Dep:	-			Beginning Dep:	-			Beginning Dep:	65,466		
	Beg Year-Mo.:	2008-12			Beg Year-Mo.:	2008-10			Beg Year-Mo.:	2008-12			Beg Year-Mo.:	2009-06			Beg Year-Mo.:	2006-03		
	Mult-Year Proj.:		(C)		Mult-Year Proj.:		(C)		Mult-Year Proj.:		(C)		Mult-Year Proj.:		(C)		Mult-Year Proj.:		(C)	
Year	Gross Plant	Accm. Deprec.		Net Plant	Gross Plant	Accm. Deprec.		Net Plant	Gross Plant	Accm. Deprec.		Net Plant	Gross Plant	Accm. Deprec.		Net Plant	Gross Plant	Accm. Deprec.		Net Plant
2007	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ 5,714,721	$ 195,504		$ 5,519,217
2008	$ 19,528	$ -		$ 19,528	$ 13,113	$ 40		$ 13,073	$ 6,565,406	$ -		$ 6,565,406	$ -	$ -		$ -	$ 5,714,844	$ 300,737		$ 5,414,107
2009	$ 2,082,386	$ 46,415		$ 2,035,971	$ 3,079,136	$ 62,964		$ 3,016,172	$ 6,705,293	$ 160,050		$ 6,545,243	$ 7,189,289	$ 64,281		$ 7,125,008	$ 5,714,844	$ 437,876		$ 5,276,968
2010		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -
2011		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -
2012		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -
2013		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -
2014		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -
2015		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -
2016		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -
2017		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -
2018		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -
2019		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -
2020		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -
2021		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -
2022		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -
2023		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -
2024		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -
2025		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -
2026		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -
2027		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -
2028		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -
2029		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -
2030		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -

Worksheet A-9 - Actual Base Plan Funded Plant

Westar Energy, Inc.

For the 12 months ended - December 31, 2009

	Project:	Device: Udall 2 69 kV Capacitor		**Project:**	Device: Parsons		**Project:**	Xfr: Butler 138/69 kV		**Project:**	Device: Clearwater 138 kV Capacit		**Project:**	Device: NE Parsons	
		P.114108			**P.115102**			**P.116101**			**P.116102**			**P.117105**	
	SPP Proj. ID	S.30020 (U.50026)	2007-02	SPP Proj. ID	S.30023 (U.50029)	2007-03	SPP Proj. ID	S.25 (U.10026)	2006-04	SPP Proj. ID	S.30005 (U.50006)	2007-04	SPP Proj. ID	S.30022 (U.50028)	2007-05
	Deprec. Rate: (B)	2.3997% (A)		Deprec. Rate: (B)	2.3997% (A)		Deprec. Rate: (B)	2.3997% (A)		Deprec. Rate: (B)	2.3997% (A)		Deprec. Rate: (B)	2.3997% (A)	
	Beginning Bal:	$ -		Beginning Bal:	$ -		Beginning Bal:	$ 1,555,609		Beginning Bal:	$ -		Beginning Bal:	$ -	
	Beginning Dep:	-		Beginning Dep:	-		Beginning Dep:	17,449		Beginning Dep:	-		Beginning Dep:	-	
	Beg Year-Mo.:	2007-05		Beg Year-Mo.:	2007-12		Beg Year-Mo.:	2006-06		Beg Year-Mo.:	2007-05		Beg Year-Mo.:	2007-12	
	Mult-Year Proj.:	(C)		Mult-Year Proj.:	(C)		Mult-Year Proj.:	(C)		Mult-Year Proj.:	(C)		Mult-Year Proj.:	(C)	
Year	Gross Plant	Accm. Deprec.	Net Plant	Gross Plant	Accm. Deprec.	Net Plant	Gross Plant	Accm. Deprec.	Net Plant	Gross Plant	Accm. Deprec.	Net Plant	Gross Plant	Accm. Deprec.	Net Plant
2007	$ 388,841	$ 5,161	$ 383,680	$ 291,102	$ -	$ 291,102	$ 1,555,609	$ 52,847	$ 1,502,762	$ 490,583	$ 6,512	$ 484,071	$ 641,714	$ -	$ 641,714
2008	$ 388,841	$ 51,548	$ 337,293	$ 299,997	$ 9,485	$ 290,512	$ 1,555,609	$ 81,492	$ 1,474,117	$ 490,583	$ 54,771	$ 435,812	$ 651,175	$ 11,918	$ 639,257
2009	$ 388,841	$ 60,879	$ 327,962	$ 299,997	$ 16,684	$ 283,313	$ 1,555,609	$ 118,822	$ 1,436,787	$ 490,583	$ 66,544	$ 424,039	$ 651,175	$ 27,544	$ 623,631
2010		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
2011		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
2012		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
2013		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
2014		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
2015		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
2016		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
2017		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
2018		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
2019		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
2020		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
2021		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
2022		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
2023		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
2024		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
2025		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
2026		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
2027		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
2028		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
2029		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
2030		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -

Worksheet A-9 - Actual Base Plan Funded Plant

Westar Energy, Inc.

For the 12 months ended - December 31, 2009

	Project:	Xfr: County Line 115/69 kV Replacement		**Project:**	Line: Murray Gill ED-MacArthur 69 kV		**Project:**	Device: Sunset 69 kV Capacitor		**Project:**	Xfr: Stranger Creek 345-115kV #2		**Project:**	-	
	SPP Proj. ID	**P.117122** S.181 (U.10230)	2007-06	SPP Proj. ID	**P.118100** S.174 (U.10223)	2008-07	SPP Proj. ID	**P.118102** S.30060 (U.50066)	2009-08	SPP Proj. ID	**P.118111** S.265 (U.10348)	2008-09	SPP Proj. ID	-	-
	Deprec. Rate: (B)	2.3997%	(A)	Deprec. Rate: (B)	2.3997%	(A)	Deprec. Rate: (B)	2.3997%	(A)	Deprec. Rate: (B)	2.3997%	(A)	Deprec. Rate: (B)	2.3997%	(A)
	Beginning Bal:	$ -		Beginning Bal:	$ -		Beginning Bal:	$ -		Beginning Bal:	$ -		Beginning Bal:	$ -	
	Beginning Dep:	-		Beginning Dep:	-		Beginning Dep:	-		Beginning Dep:	-		Beginning Dep:	-	
	Beg Year-Mo.:	2007-12		Beg Year-Mo.:	2008-09		Beg Year-Mo.:	2009-10		Beg Year-Mo.:	2009-10		Beg Year-Mo.:		
	Mult-Year Proj.:		(C)	Mult-Year Proj.:		(C)	Mult-Year Proj.:		(C)	Mult-Year Proj.:		(C)	Mult-Year Proj.:		(C)
Year	Gross Plant	Accm. Deprec.	Net Plant	Gross Plant	Accm. Deprec.	Net Plant	Gross Plant	Accm. Deprec.	Net Plant	Gross Plant	Accm. Deprec.	Net Plant	Gross Plant	Accm. Deprec.	Net Plant
2007	$ 409,765	$ -	$ 409,765		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -
2008	$ 2,946,900	$ 25,620	$ 2,921,280	$ 109,925	$ 502	$ 109,423	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -
2009	$ 2,940,311	$ 96,156	$ 2,844,155	$ 123,216	$ 3,691	$ 119,525	$ 1,331,069	$ 484	$ 1,330,585	$ 8,703,949	$ 51,257	$ 8,652,692		$ -	$ -
2010		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
2011		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
2012		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
2013		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
2014		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
2015		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
2016		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
2017		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
2018		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
2019		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
2020		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
2021		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
2022		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
2023		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
2024		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
2025		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
2026		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
2027		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
2028		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
2029		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
2030		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -

Worksheet A-10 - Wages and Salaries

Westar Energy, Inc.

For the 12 months ended - December 31, 2009

			(a)	(b)	(c)	(d)	(e)	(f)
			WEN	WES				
					Wolf Creek	Wolf Creek		
					Total	Westar Share	La Cygne	Total
	Wages & Salaries (W&S)	Form 1 Reference	Form 1 Values	Form 1 Values	Wolf Creek Form 1 354.18.b	47% (1)	(2)	(Col b+d+e)
1	Production	354.20.b	$ 32,737,520	$ 17,686,749	$ 75,872,745	$ 35,660,190	$ 12,604,303	$ 65,951,242
2	Transmission	354.21.b	3,277,970	3,144,143				3,144,143
3	Distribution	354.23.b	15,912,812	12,587,562				12,587,562
4	Other (excluding A&G)	354.24,25,26.b	8,934,281	6,572,573				6,572,573
5	Total		$ 60,862,583					$ 88,255,520

Footnotes:

(1) Wolf Creek W&S Production (Form 1 Reference 354.18.b) x 47% (Westar Share)

(2) As billed by Kansas City Power & Light

Worksheet A-11 - Actual Incentive Plant

Westar Energy, Inc.

For the 12 months ended - December 31, 2009

Zonal Projects

	Total					Project: Wichita-Reno-Summit P.027202				Project:				Project:			
1																	
2						SPP Proj. ID	n/a			SPP Proj. ID				SPP Proj. ID			
3						Deprec. Rate:	6.67%	(Note A)		Deprec. Rate:		(Note A)		Deprec. Rate:		(Note A)	
4						ROE Adder	1.00%			ROE Adder				ROE Adder			
5						Weighted ROE:	0.47%			Weighted ROE:	0.00%			Weighted ROE:	0.00%		
6						Beginning Bal:	-			Beginning Bal:				Beginning Bal:			
7						Beginning Dep:	-			Beginning Dep:				Beginning Dep:			
8						Beginning Year:	2008			Beginning Year:				Beginning Year:			
	Year	**Beginning Amt**	**Depreciation**	**Net Plant**	**Incentive RR**	**Year**	Beginning Amt	Depreciation	Net Plant	Incentive RR	Beginning Amt	Depreciation	Net Plant	Incentive ROR	Beginning Amt	Depreciation	Net Plant	Incentive ROR
9	2007	$ -	$ -	$ -	$ -	2007	$ -	$ -	$ -	$ -			$ -	$ -			$ -	$ -
10	2008	$ 88,584,002	$ 86,838	$ 88,497,164	$ 417,452	2008	$ 88,584,002	$ 86,838	$ 88,497,164	$ 417,452			$ -	$ -			$ -	$ -
11	2009	$ 97,193,753	$ 6,175,538	$ 91,018,215	$ 429,344	2009	$ 97,193,753	$ 6,175,538	$ 91,018,215	$ 429,344			$ -	$ -			$ -	$ -
12	2010	$ -	$ -	$ -	$ -	2010			$ -	$ -			$ -	$ -			$ -	$ -
13	2011	$ -	$ -	$ -	$ -	2011			$ -	$ -			$ -	$ -			$ -	$ -
14	2012	$ -	$ -	$ -	$ -	2012			$ -	$ -			$ -	$ -			$ -	$ -
15	2013	$ -	$ -	$ -	$ -	2013			$ -	$ -			$ -	$ -			$ -	$ -
16	2014	$ -	$ -	$ -	$ -	2014			$ -	$ -			$ -	$ -			$ -	$ -
17	2015	$ -	$ -	$ -	$ -	2015			$ -	$ -			$ -	$ -			$ -	$ -
18	2016	$ -	$ -	$ -	$ -	2016			$ -	$ -			$ -	$ -			$ -	$ -
19	2017	$ -	$ -	$ -	$ -	2017			$ -	$ -			$ -	$ -			$ -	$ -
20	2018	$ -	$ -	$ -	$ -	2018			$ -	$ -			$ -	$ -			$ -	$ -
21	2019	$ -	$ -	$ -	$ -	2019			$ -	$ -			$ -	$ -			$ -	$ -
22	2020	$ -	$ -	$ -	$ -	2020			$ -	$ -			$ -	$ -			$ -	$ -
23	2021	$ -	$ -	$ -	$ -	2021			$ -	$ -			$ -	$ -			$ -	$ -
24	2022	$ -	$ -	$ -	$ -	2022			$ -	$ -			$ -	$ -			$ -	$ -
25	2023	$ -	$ -	$ -	$ -	2023			$ -	$ -			$ -	$ -			$ -	$ -
26	2024	$ -	$ -	$ -	$ -	2024			$ -	$ -			$ -	$ -			$ -	$ -
27	2025	$ -	$ -	$ -	$ -	2025			$ -	$ -			$ -	$ -			$ -	$ -
28	2026	$ -	$ -	$ -	$ -	2026			$ -	$ -			$ -	$ -			$ -	$ -
29	2027	$ -	$ -	$ -	$ -	2027			$ -	$ -			$ -	$ -			$ -	$ -
30	2028	$ -	$ -	$ -	$ -	2028			$ -	$ -			$ -	$ -			$ -	$ -
31	2029	$ -	$ -	$ -	$ -	2029			$ -	$ -			$ -	$ -			$ -	$ -
32	2030	$ -	$ -	$ -	$ -	2030			$ -	$ -			$ -	$ -			$ -	$ -

(A) Special depreciation rates may be utilized for specific incentive transmission projects if approved by the FERC.

Worksheet A-11 - Actual Incentive Plant
Westar Energy, Inc.
For the 12 months ended - December 31, 2009

Base Plan Funded Projects

	Total					Project:				Project:				Project:			
1																	
2						SPP Proj. ID											
3						Deprec. Rate:		(Note A)		Deprec. Rate:		(Note A)		Deprec. Rate:		(Note A)	
4						ROE Adder				ROE Adder				ROE Adder			
5						Weighted ROE:	0.00%			Weighted ROE:	0.00%			Weighted ROE:	0.00%		
6						Beginning Bal:				Beginning Bal:				Beginning Bal:			
7						Beginning Dep:				Beginning Dep:				Beginning Dep:			
8						Beginning Year:				Beginning Year:				Beginning Year:			
	Year	**Beginning Amt**	**Depreciation**	**Net Plant**	**Incentive RR**	**Year**	Beginning Amt	Depreciation	Net Plant	Incentive RR	Beginning Amt	Depreciation	Net Plant	Incentive ROR	Beginning Amt	Depreciation	Net Plant	Incentive ROR
9	2007	$ -	$ -	$ -	$ -	2007			$ -	$ -			$ -	$ -			$ -	$ -
10	2008	$ -	$ -	$ -	$ -	2008			$ -	$ -			$ -	$ -			$ -	$ -
11	2009	$ -	$ -	$ -	$ -	2009			$ -	$ -			$ -	$ -			$ -	$ -
12	2010	$ -	$ -	$ -	$ -	2010			$ -	$ -			$ -	$ -			$ -	$ -
13	2011	$ -	$ -	$ -	$ -	2011			$ -	$ -			$ -	$ -			$ -	$ -
14	2012	$ -	$ -	$ -	$ -	2012			$ -	$ -			$ -	$ -			$ -	$ -
15	2013	$ -	$ -	$ -	$ -	2013			$ -	$ -			$ -	$ -			$ -	$ -
16	2014	$ -	$ -	$ -	$ -	2014			$ -	$ -			$ -	$ -			$ -	$ -
17	2015	$ -	$ -	$ -	$ -	2015			$ -	$ -			$ -	$ -			$ -	$ -
18	2016	$ -	$ -	$ -	$ -	2016			$ -	$ -			$ -	$ -			$ -	$ -
19	2017	$ -	$ -	$ -	$ -	2017			$ -	$ -			$ -	$ -			$ -	$ -
20	2018	$ -	$ -	$ -	$ -	2018			$ -	$ -			$ -	$ -			$ -	$ -
21	2019	$ -	$ -	$ -	$ -	2019			$ -	$ -			$ -	$ -			$ -	$ -
22	2020	$ -	$ -	$ -	$ -	2020			$ -	$ -			$ -	$ -			$ -	$ -
23	2021	$ -	$ -	$ -	$ -	2021			$ -	$ -			$ -	$ -			$ -	$ -
24	2022	$ -	$ -	$ -	$ -	2022			$ -	$ -			$ -	$ -			$ -	$ -
25	2023	$ -	$ -	$ -	$ -	2023			$ -	$ -			$ -	$ -			$ -	$ -
26	2024	$ -	$ -	$ -	$ -	2024			$ -	$ -			$ -	$ -			$ -	$ -
27	2025	$ -	$ -	$ -	$ -	2025			$ -	$ -			$ -	$ -			$ -	$ -
28	2026	$ -	$ -	$ -	$ -	2026			$ -	$ -			$ -	$ -			$ -	$ -
29	2027	$ -	$ -	$ -	$ -	2027			$ -	$ -			$ -	$ -			$ -	$ -
30	2028	$ -	$ -	$ -	$ -	2028			$ -	$ -			$ -	$ -			$ -	$ -
31	2029	$ -	$ -	$ -	$ -	2029			$ -	$ -			$ -	$ -			$ -	$ -
32	2030	$ -	$ -	$ -	$ -	2030			$ -	$ -			$ -	$ -			$ -	$ -

(A) Special depreciation rates may be utilized for specific incentive transmission projects if approved by the FERC.

Worksheet A-11 - Actual Incentive Plant
Westar Energy, Inc.
For the 12 months ended - December 31, 2009

Economic Portfolio Projects

1							**Project:**				**Project:**				**Project:**			
2							SPP Proj. ID											
3							Deprec. Rate:		(Note A)		Deprec. Rate:		(Note A)		Deprec. Rate:		(Note A)	
4							ROE Adder				ROE Adder				ROE Adder			
5							Weighted ROE:	0.00%			Weighted ROE:	0.00%			Weighted ROE:	0.00%		
6							Beginning Bal:				Beginning Bal:				Beginning Bal:			
7		**Total**					Beginning Dep:				Beginning Dep:				Beginning Dep:			
8							Beginning Year:				Beginning Year:				Beginning Year:			
	Year	**Beginning Amt**	**Depreciation**	**Net Plant**	**Incentive RR**	**Year**	Beginning Amt	Depreciation	Net Plant	Incentive RR	Beginning Amt	Depreciation	Net Plant	Incentive ROR	Beginning Amt	Depreciation	Net Plant	Incentive ROR
9	2007	$ -	$ -	$ -	$ -	2007			$ -	$ -			$ -	$ -			$ -	$ -
10	2008	$ -	$ -	$ -	$ -	2008			$ -	$ -			$ -	$ -			$ -	$ -
11	2009	$ -	$ -	$ -	$ -	2009			$ -	$ -			$ -	$ -			$ -	$ -
12	2010	$ -	$ -	$ -	$ -	2010			$ -	$ -			$ -	$ -			$ -	$ -
13	2011	$ -	$ -	$ -	$ -	2011			$ -	$ -			$ -	$ -			$ -	$ -
14	2012	$ -	$ -	$ -	$ -	2012			$ -	$ -			$ -	$ -			$ -	$ -
15	2013	$ -	$ -	$ -	$ -	2013			$ -	$ -			$ -	$ -			$ -	$ -
16	2014	$ -	$ -	$ -	$ -	2014			$ -	$ -			$ -	$ -			$ -	$ -
17	2015	$ -	$ -	$ -	$ -	2015			$ -	$ -			$ -	$ -			$ -	$ -
18	2016	$ -	$ -	$ -	$ -	2016			$ -	$ -			$ -	$ -			$ -	$ -
19	2017	$ -	$ -	$ -	$ -	2017			$ -	$ -			$ -	$ -			$ -	$ -
20	2018	$ -	$ -	$ -	$ -	2018			$ -	$ -			$ -	$ -			$ -	$ -
21	2019	$ -	$ -	$ -	$ -	2019			$ -	$ -			$ -	$ -			$ -	$ -
22	2020	$ -	$ -	$ -	$ -	2020			$ -	$ -			$ -	$ -			$ -	$ -
23	2021	$ -	$ -	$ -	$ -	2021			$ -	$ -			$ -	$ -			$ -	$ -
24	2022	$ -	$ -	$ -	$ -	2022			$ -	$ -			$ -	$ -			$ -	$ -
25	2023	$ -	$ -	$ -	$ -	2023			$ -	$ -			$ -	$ -			$ -	$ -
26	2024	$ -	$ -	$ -	$ -	2024			$ -	$ -			$ -	$ -			$ -	$ -
27	2025	$ -	$ -	$ -	$ -	2025			$ -	$ -			$ -	$ -			$ -	$ -
28	2026	$ -	$ -	$ -	$ -	2026			$ -	$ -			$ -	$ -			$ -	$ -
29	2027	$ -	$ -	$ -	$ -	2027			$ -	$ -			$ -	$ -			$ -	$ -
30	2028	$ -	$ -	$ -	$ -	2028			$ -	$ -			$ -	$ -			$ -	$ -
31	2029	$ -	$ -	$ -	$ -	2029			$ -	$ -			$ -	$ -			$ -	$ -
32	2030	$ -	$ -	$ -	$ -	2030			$ -	$ -			$ -	$ -			$ -	$ -

(A) Special depreciation rates may be utilized for specific incentive transmission projects if approved by the FERC.

Worksheet A-12 - Actual Economic Portfolio Funded Plant (non-incentive)

Westar Energy, Inc.

For the 12 months ended - December 31, 2009

	Calculation of Revenue Requirements for EPP projects		
1	Net Plant for the Form 1 yea		$ -
2	Actual Facility Carrying Charge	(Act. Net RR, line 12)	16.2802%
3	Act. EPP Rev Req.	(line 1 * line 2)	$ -
4	Act. Incentive Rev Req	(from A-11, pg 3)	$ -
5	Tot. Act. EPP Rev Req.	(line 3 + line 4)	$ -

		Total				Project E1			Project E2			Project E3			Project E4			Project E5		
6						**Project:**	Project E1		**Project:**	Project E2		**Project:**	Project E3		**Project:**	Project E4		**Project:**	Project E5	
7						SPP Proj. ID			SPP Proj. ID			SPP Proj. ID			SPP Proj. ID			SPP Proj. ID		
8						Deprec. Rate: (B)	2.3997%	(A)	Deprec. Rate: (B)	2.3997%	(A)	Deprec. Rate: (B)	2.3997%	(A)	Deprec. Rate: (B)	2.3997%	(A)	Deprec. Rate: (B)	2.3997%	(A)
9						Beginning Bal:			Beginning Bal:			Beginning Bal:			Beginning Bal:			Beginning Bal:		
10						Beginning Dep:			Beginning Dep:			Beginning Dep:			Beginning Dep:			Beginning Dep:		
11						Beg Year-Mo.			Beg Year-Mo.			Beg Year-Mo.			Beg Year-Mo.			Beg Year-Mo.		
12	**Year**	**Gross Plant**	**Accm. Deprec.**	**Net Plant**	**Year**	Mult-Year Proj.		(C)	Mult-Year Proj.		(C)	Mult-Year Proj.		(C)	Mult-Year Proj.		(C)	Mult-Year Proj.		(C)
						Gross Plant	Accm. Deprec.	Net Plant	Gross Plant	Accm. Deprec.	Net Plant	Gross Plant	Accm. Deprec.	Net Plant	Gross Plant	Accm. Deprec.	Net Plant	Gross Plant	Accm. Deprec.	Net Plant
13	2007	$ -	$ -	$ -	2007	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
14	2008	$ -	$ -	$ -	2008		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
15	2009	$ -	$ -	$ -	2009		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
16	2010	$ -	$ -	$ -	2010		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
17	2011	$ -	$ -	$ -	2011		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
18	2012	$ -	$ -	$ -	2012		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
19	2013	$ -	$ -	$ -	2013		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
20	2014	$ -	$ -	$ -	2014		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
21	2015	$ -	$ -	$ -	2015		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
22	2016	$ -	$ -	$ -	2016		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
23	2017	$ -	$ -	$ -	2017		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
24	2018	$ -	$ -	$ -	2018		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
25	2019	$ -	$ -	$ -	2019		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
26	2020	$ -	$ -	$ -	2020		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
27	2021	$ -	$ -	$ -	2021		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
28	2022	$ -	$ -	$ -	2022		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
29	2023	$ -	$ -	$ -	2023		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
30	2024	$ -	$ -	$ -	2024		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
31	2025	$ -	$ -	$ -	2025		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
32	2026	$ -	$ -	$ -	2026		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
33	2027	$ -	$ -	$ -	2027		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
34	2028	$ -	$ -	$ -	2028		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
35	2029	$ -	$ -	$ -	2029		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
36	2030	$ -	$ -	$ -	2030		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -

Notes:
(A) Actual transmission depreciation expense (Actual Gross Rev Req, page 2, line 12) divided by actual transmission plant in service (Actual Gross Rev Req, page 1, line 2)
(B) Incentive Economic Portfolio Projects are listed on A11, page 3 of
(C) Only Economic Portfolio projects that have been completed and whose costs are in the Form 1 should be entered on this page. If a project is done in phases over multiple years, that project should be entered in sheet P-4 until the entire project Is completed and in the
(D) All Economic Portfolio projects whose costs are in the Form 1 and are also incentive projects should be entered into sheet A

Worksheet TU - True-up Adjustment and Timeline

Timeline

Step	Month	Year	Action
1	Oct	Year 0	Westar populates the formula rate using projected costs for Year 1
2	Oct	Year 0	Post results of Step 1
3	Jan	Year 1	Results of Step 2 go into effect.
4	Oct	Year 1	Westar populates the formula rate using projected costs for Year 2
5	Oct	Year 1	Post results of Step 4
6	Jan	Year 2	Results of Step 5 go into effect.
7	Jun	Year 2	Westar populates the formula rate using actual costs for Year 1
8	Jun	Year 2	Calculate the difference between the formula rate calculated in Step 7 and Step 1
9	Jun	Year 2	Post results from Step 7 and Step 8
10	Oct	Year 2	Westar populates the formula rate using projected costs for Year 3, including true-up adjustment for Year 1
11	Oct	Year 2	Post results of Step 10

Reconciliation details

1 Oct Year 0 Westar populates the formula rate using projected costs for Year 1
$ 147,871,037 Rev Req based on Year 1 data

2 Oct Year 0 Post results of Step 1

3 Jan Year 1 Results of Step 2 go into effect.

4 Oct Year 1 Westar populates the formula rate using projected costs for Year 2
$ -

5 Oct Year 1 Post results of Step 4

6 Jan Year 2 Results of Step 5 go into effect.

7 Jun Year 2 Westar populates the formula rate using actual costs for Year 1

8 Jun Year 2 Calculate the difference between the formula rate calculated in Step 7 and Step 1

		Zonal Rev. Req.	BPF Rev. Req.	EPP Rev. Req	Total Rev. Req.
		(1)	(2)	(3)	(4)
8a	Actual Revenue Requirements from Step 7	$ 93,597,644	$ 10,733,078	$ -	$ 104,330,722
8b	Projected Revenue Requirements from Step 1 (Note E)	109,888,547	11,054,274	-	120,942,821
8c	True-up Amount (before interest)	$ (16,290,903)	$ (321,196)	$ -	$ (16,612,099)

9 Jun Year 2 Post results from Step 7 and Step 8

10 Oct Year 2 Westar populates the formula rate using projected costs for Year 3, including true-up adjustment for Year 1

Interest Calculation

	Short term Interest Rate		Avg. Ann Short Term Int
11	Other Interest Exp.(Acct. 431)		6,898,718
12	Notes Payable (Acct. 231) Sum of the Daily amounts (Note C)		160,817,749,246
13	No. of Days		730
14	Annual Short-term Int Rate	(line 11 / line 12 * line 13 / 2)	1.5658%

	FERC Qtr Int. Rate (A)				
15	Qtr 4 (Form 1 Year)		5.0000%		
16	Qtr 1 (Previous Year)		4.5200%		
17	Qtr 2 (Previous Year)		3.3700%		
18	Qtr 3 (Previous Year)		3.2500%		
19	Qtr 4 (Previous Year)		3.2500%		
20	Qtr 1 (Current Year)		3.2500%		
21	Qtr 2 (Current Year)		3.2500%		
22	Qtr 3 (Current Year)		3.2500%		
23	Average of the last 4 quarters	(Lines 15-18 / 4)	3.6425%		
24	Interest Rate Used for True-up adjustment (Note D)		3.6425%	3.6425%	3.6425%

		Zonal True-up	BPF True-up	EPP True-up	Total True-up
		(1)	(2)	(3)	(4)
25	True-Up Amount (line 8c) (Note F)	$ (16,290,903)	$ (321,196)	$ -	$ (16,612,099)
26	Interest on True-up Amount ([Average Interest Rate / 12 months]*24 months]	(1,186,792)	(23,399)	-	(1,210,191)
27	One time, first year adjustment (proj. year 2009) (Note B)	-	-		-
28	**True-up Adjustment (Note G)**	**$ (17,477,695)**	**$ (344,595)**	**$ -**	**$ (17,822,290)**

Note:
- A Interest rate divided in half for first year (2007 historic, 2009 projected) to account for only 1 year of interest rather than two.
- B First year adjustment is to allow for any adjustments in the Revenue Requirement for the change from an historic to a projected test period.
- C Sum of the daily short-term borrowings is supplied from the Finance Department.
- D Use the lower of line 14 and line 23 if the True-up Amount (line 25) is greater than or equal to zero.
  Use line 23 if the True-up amount (line 25) is less than zero.
- E Enter the Projected Revenue Requirement for the Actual period without a true-up adjustment.
- F If the annual update is for a partial year, not 12 months, then the amount on line 25 shall be number of months in the partial year/12.
- G If the annual update is for a partial year, interest will be multiplied by 18 plus one-half of the months in the partial year.

Worksheet BPF - Base Plan Funded (BPF) Summary

Revenue Requirement of SPP Base Plan Funded Projects (BPF) included in Westar Projected Revenue Requirements [Note: (E)]

For the 12 months ended - December 31, 2011

			TOTAL
1	Projected 12 mo avg non-incentive depr. exp.	(P-1, page 2, line 28)	$ 25,865,756
2	Total Allocated Transmission-Related Plant in Service	(Projected Gross Rev Req, page 1, line 1)	$ 1,277,176,712
3	Less: Gross Plant - Incentive Projects	(Projected Gross Rev Req, page 4, line 28a)	177,571,688
4	Total Non-incentive Transmission-Related Plant in Service	(line 2 - line 3)	$ 1,099,605,024
5	Rate Base Adjustments	(Projected Gross Rev Req, page 1, line 10)	$ (109,908,478)
6	Projected 13 mo. Avg. Non-incentive Gross Plant	(P-1, page 2, line 29)	1,081,710,642
7	Net Transmission Plant	(Projected Gross Rev Req, page 1, line 6)	897,559,071
8	Non Incentive Net Plant	(line 7 - page 2, line T1)	897,559,071
9	O&M Expenses	(Projected Gross Rev Req, page 2, line 9)	37,640,965
10	Revenue Credits	(Projected Net Rev Req, page 1, line 6	(23,627,170)
11	Other Taxes	(Projected Gross Rev Req, page 2, line 22)	13,201,834
12	Return without Incentives	(Projected Gross Rev Req, page 2, line 30 - line 14)	69,560,436
13	Income Taxes	(Projected Gross Rev Req, page 2, line 29)	28,213,543
14	Incentive Return	(Projected Gross Rev Req, page 4, line 29)	837,627
15	Incentive Net Plant	(Projected Gross Rev Req, page 4, line 27)	177,571,688
16	Effective Tax Rate	(Projected Gross Rev Req.: Page 2, Line 29 / Page 2, line 30)	40.08%
16a	True-up Amount	(TU, page 1, line 28))	$ (344,595)
17	Rate Base Adjustments as a Percentage of Net Plant	(line 5 / line 7)	-12.25%
18	O&M Expenses as a Percentage of Net Plant	(line 9 / line 7)	4.19%
19	Revenue Credits as a Percentage of Net Plant	(line 10 / line 7)	-2.63%
20	Other Taxes as a Percentage of Net Plant	(line 7 / line 7)	1.47%
21	Return as a Percentage of Net Plant	(Projected Gross Rev Req, page 4, line 24)	8.56%
22	Income Taxes as a Percentage of Net Plant	(line 13 / line 7)	3.14%
23	Ratio of Common Stock to Total Debt	(Projected Gross Rev Req, Page 5, line 23)	47.17%
24	Ratio of True-up amount to Net Plant	(line 16a / line T9)	-0.23%

Worksheet BPF - Base Plan Funded (BPF) Summary

Revenue Requirement of SPP Base Plan Funded Projects (BPF) included in Westar Projected Revenue Requirements [Note: (E)]

For the 12 months ended - December 31, 2011

Note A: All line references are to Worksheet BPF, page 1.
Note B: The depreciation rate for Non-qualifying Projects is calculated by: line 1/line 6.
Note C: To be completed with any BPF project approved by the Southwest Power Pool.
Note D: To be completed with any BPF project which has incentives approved by the Commission.
Note E: This tab shows the amount in column q that SPP is required to recover for each BPF project.

	Project ID	Project Description	a Plant in Service	b Actual Accum Depreciation	c Actual Net Plant (a - b)	d Depreciation Rate (line 1 / line 6)	e Projected Depreciation 1.5 * (a * d)	f Projected Net Plant (a - b - e)	g O&M Expenses (f * line 18)	h Other Taxes (f * line 20)	i Non-Incentive Return (line 21)	j Incentive Return Adder	k Weighted Incentive Return (i * j)	l Total Return (k+(j * f))	m Income Taxes (l * line 16)	n Revenue Credits (f * line 19)	o Rev. Req w/o True-up (e+g+h+l+m+n)	p True-up Adjustment (f * line 24)	q Revenue Requirement (o + p)
		Non-Incentive Projects (C)																	
		Actual Projects (Inputs from Worksheet A-9)																	
2006-01	P.025201	Hutchinson Area Conversion	$ 7,694,924	$ 392,546	$ 7,302,378	2.3912%	$ 276,000	$ 7,026,378	$ 294,665	$ 103,348	8.56%	0.00%	$ -	$ 601,718	$ 241,151	$ (184,961)	$ 1,331,921	$ (16,316)	$ 1,315,605
2009-03	P.026203	Line: Weaver-Rose Hill	$ 2,015,959	$ 41,933	$ 1,974,026	2.3912%	$ 72,308	$ 1,901,718	$ 79,752	$ 27,972	8.56%	0.00%	$ -	$ 162,858	$ 65,269	$ (50,060)	$ 358,099	$ (4,416)	$ 353,683
2006-02	P.026208	Line: Chisholm-Grant 69 kV Ckt 1	$ 652,380	$ 43,037	$ 609,343	2.3912%	$ 23,399	$ 585,944	$ 24,573	$ 8,618	8.56%	0.00%	$ -	$ 50,179	$ 20,110	$ (15,424)	$ 111,455	$ (1,361)	$ 110,094
2007-01	P.027205	Line: HTI Jct-Circleville 115kV	$ 2,973,356	$ 131,077	$ 2,842,279	2.3912%	$ 106,648	$ 2,735,631	$ 114,724	$ 40,237	8.56%	0.00%	$ -	$ 234,271	$ 93,889	$ (72,012)	$ 517,757	$ (6,352)	$ 511,405
2008-01	P.027206	Line: Hesston-Golden Plain-Gatz 69kV	$ 1,631,619	$ 49,380	$ 1,582,239	2.3912%	$ 58,523	$ 1,523,716	$ 63,900	$ 22,412	8.56%	0.00%	$ -	$ 130,487	$ 52,295	$ (40,110)	$ 287,507	$ (3,538)	$ 283,969
2008-02	P.028200	Line: Jarbalo-166th-Jaggard Jct-Pentagon 115kV	$ 2,617,447	$ 73,505	$ 2,543,942	2.3912%	$ 93,882	$ 2,450,060	$ 102,748	$ 36,037	8.56%	0.00%	$ -	$ 209,816	$ 84,088	$ (64,495)	$ 462,076	$ (5,689)	$ 456,387
2009-01	P.028201	Line: Stranger Creek-Thornton St 115 kV	$ 7,705,422	$ 13,466	$ 7,691,956	2.3912%	$ 276,377	$ 7,415,579	$ 310,987	$ 109,073	8.56%	0.00%	$ -	$ 635,048	$ 254,509	$ (195,206)	$ 1,390,788	$ (17,219)	$ 1,373,569
2008-03	P.028202	Line: Dearing-Coffeyville-CRA 69kV Rebuild	$ 1,098,669	$ 19,667	$ 1,079,002	2.3912%	$ 39,407	$ 1,039,595	$ 43,598	$ 15,291	8.56%	0.00%	$ -	$ 89,028	$ 35,680	$ (27,366)	$ 195,638	$ (2,414)	$ 193,224
2009-15	P.028203	Line: Gill EC - Peck 69 kV Rebuild	$ 263,066	$ 3,127	$ 259,939	2.3912%	$ 9,436	$ 250,503	$ 10,505	$ 3,685	8.56%	0.00%	$ -	$ 21,452	$ 8,597	$ (6,594)	$ 47,081	$ (582)	$ 46,499
2008-05	P.028205	Line: Murray Gill EC-Murrary Gill Jct 69kV Rebuild	$ 2,082,386	$ 46,415	$ 2,035,971	2.3912%	$ 74,691	$ 1,961,280	$ 82,250	$ 28,848	8.56%	0.00%	$ -	$ 167,958	$ 67,313	$ (51,628)	$ 369,432	$ (4,554)	$ 364,878
2009-02	P.028206	Line: West McPherson-Wheatland 115 kV	$ 3,079,136	$ 62,964	$ 3,016,172	2.3912%	$ 110,442	$ 2,905,730	$ 121,858	$ 42,739	8.56%	0.00%	$ -	$ 248,838	$ 99,727	$ (76,490)	$ 547,114	$ (6,747)	$ 540,367
2008-06	P.028207	Line: McDowell Creek-Ft Junction 115 kV	$ 6,705,293	$ 160,050	$ 6,545,243	2.3912%	$ 240,504	$ 6,304,739	$ 264,402	$ 92,734	8.56%	0.00%	$ -	$ 539,919	$ 216,384	$ (165,965)	$ 1,187,978	$ (14,640)	$ 1,173,338
2009-04	P.028208	Line: Summit-NE Saline (Northview) 115kV	$ 7,189,289	$ 64,281	$ 7,125,008	2.3912%	$ 257,864	$ 6,867,144	$ 287,988	$ 101,006	8.56%	0.00%	$ -	$ 588,082	$ 235,687	$ (180,769)	$ 1,289,858	$ (15,946)	$ 1,273,912
2006-03	P.113148	Line: Morris-McDowell 230 kV	$ 5,714,844	$ 437,876	$ 5,276,968	2.3912%	$ 204,979	$ 5,071,989	$ 212,704	$ 74,602	8.56%	0.00%	$ -	$ 434,350	$ 174,075	$ (133,514)	$ 967,196	$ (11,777)	$ 955,419
2007-02	P.114108	Device: Udall 2 69 kV Capacitor	$ 388,841	$ 60,879	$ 327,962	2.3912%	$ 13,947	$ 314,015	$ 13,169	$ 4,619	8.56%	0.00%	$ -	$ 26,891	$ 10,777	$ (8,266)	$ 61,137	$ (729)	$ 60,408
2007-03	P.115102	Device: Parsons	$ 299,997	$ 16,684	$ 283,313	2.3912%	$ 10,760	$ 272,553	$ 11,430	$ 4,009	8.56%	0.00%	$ -	$ 23,341	$ 9,354	$ (7,175)	$ 51,719	$ (633)	$ 51,086
2006-04	P.116101	Xfr: Butler 138/69 kV	$ 1,555,609	$ 118,822	$ 1,436,787	2.3912%	$ 55,796	$ 1,380,991	$ 57,915	$ 20,312	8.56%	0.00%	$ -	$ 118,264	$ 47,397	$ (36,353)	$ 263,331	$ (3,207)	$ 260,124
2007-04	P.116102	Device: Clearwater 138 kV Capacitor	$ 490,583	$ 66,544	$ 424,039	2.3912%	$ 17,596	$ 406,443	$ 17,045	$ 5,978	8.56%	0.00%	$ -	$ 34,807	$ 13,950	$ (10,699)	$ 78,677	$ (944)	$ 77,733
2007-05	P.117105	Device: NE Parsons	$ 661,175	$ 27,544	$ 623,631	2.3912%	$ 23,356	$ 600,275	$ 25,174	$ 8,829	8.56%	0.00%	$ -	$ 51,406	$ 20,602	$ (15,802)	$ 113,565	$ (1,394)	$ 112,171
2007-06	P.117122	Xfr: County Line 115/69 kV Replacement	$ 2,940,311	$ 96,156	$ 2,844,155	2.3912%	$ 105,463	$ 2,738,692	$ 114,853	$ 40,282	8.56%	0.00%	$ -	$ 234,533	$ 93,994	$ (72,093)	$ 517,032	$ (6,359)	$ 510,673
2008-07	P.118100	Line: Murray Gill ED-MacArthur 69 kV	$ 123,216	$ 3,691	$ 119,525	2.3912%	$ 4,419	$ 115,106	$ 4,827	$ 1,693	8.56%	0.00%	$ -	$ 9,857	$ 3,950	$ (3,030)	$ 21,716	$ (267)	$ 21,449
2009-08	P.118102	Device: Sunset 69 kV Capacitor	$ 1,331,069	$ 484	$ 1,330,585	2.3912%	$ 47,743	$ 1,282,842	$ 53,799	$ 18,869	8.56%	0.00%	$ -	$ 109,859	$ 44,028	$ (33,769)	$ 240,529	$ (2,979)	$ 237,550
2008-09	P.118111	Xfr: Stranger Creek 345-115kV #2	$ 8,703,949	$ 51,257	$ 8,652,692	2.3912%	$ 312,192	$ 8,340,500	$ 349,776	$ 122,677	8.56%	0.00%	$ -	$ 714,256	$ 286,254	$ (219,554)	$ 1,565,601	$ (19,367)	$ 1,546,234
-	-	-	$ -	$ -	$ -	2.3912%	$ -	$ -	$ -	$ -	8.56%	0.00%	$ -	$ -	$ -	$ -	$ -	$ -	$ -
T1		**Total of all Actual, non-incentive, BPF Projects**	$ 67,908,540	$ 1,981,385	$ 65,927,155		$ 2,435,732	$ 63,491,423	$ 2,662,642	$ 933,870			$ -	$ 5,437,218	$ 2,179,080	$ (1,671,335)	$ 11,977,207	$ (147,430)	$ 11,829,777

	Project ID	Project Description	Plant in Service	Actual Accum Depreciation	Actual Net Plant (a - b)	Depreciation Rate	Projected Depreciation (Worksheet P-4)	Projected Net Plant (a - e)	O&M Expenses (f * line 17)	Other Taxes (f * line 19)	Non-Incentive Return (line 20)	Incentive Return Adder	Weighted Incentive Return (i * j)	Total Return (k+ (j * f))	Income Taxes (f * line 21)	Revenue Credits (f * line 18)	Rev. Req w/o True-up (e+g+h+l+m+n)	True-up Adjustment (f * line 24)	Revenue Requirement (o + p)
		Projected projects (Inputs from Worksheet P-4)																	
2009-10	P.020150	Line: Kelly - Seneca 115 kV	$ 5,111,538	$ -	$ 5,111,538	0.00%	$ 45,841	$ 5,065,697	$ 212,440	$ 74,509	8.56%	0.00%	$ -	$ 433,811	$ 173,859	$ (133,348)	$ 807,112	$ (11,763)	$ 795,349
2009-13	P.020151	Line: Timber Jct - Winfield 69 kV	$ 7,315,000	$ -	$ 7,315,000	0.00%	$ 87,474	$ 7,227,526	$ 303,101	$ 106,307	8.56%	0.00%	$ -	$ 618,944	$ 248,055	$ (190,256)	$ 1,173,625	$ (16,783)	$ 1,156,842
2011-01	P.020154	Line: Jarbalo-Stranger Ckt 2 (Tap Line)	$ 1,380,231	$ -	$ 1,380,231	0.00%	$ 2,751	$ 1,377,480	$ 57,767	$ 20,261	8.56%	0.00%	$ -	$ 117,963	$ 47,276	$ (36,261)	$ 209,757	$ (3,199)	$ 206,558
2011-02	P.020156	Line: Gill - Clearwater 138 kV	$ 4,939,385	$ -	$ 4,939,385	0.00%	$ 24,610	$ 4,914,774	$ 206,111	$ 72,289	8.56%	0.00%	$ -	$ 420,887	$ 168,680	$ (129,376)	$ 763,201	$ (11,412)	$ 751,789
2011-03	P.021102	Line: Richland - Rosehill Jct 69 kV	$ 606,769	$ -	$ 606,769	0.00%	$ 605	$ 606,165	$ 25,421	$ 8,916	8.56%	0.00%	$ -	$ 51,910	$ 20,804	$ (15,957)	$ 91,699	$ (1,408)	$ 90,291
2009-15	P.028203	Line: Gill EC - Peck 69 kV Rebuild	$ 6,538,928	$ -	$ 6,538,928	0.00%	$ 162,655	$ 6,376,273	$ 267,402	$ 93,786	8.56%	0.00%	$ -	$ 546,045	$ 218,839	$ (167,848)	$ 1,120,879	$ (14,806)	$ 1,106,073
2008-04	P.028204	Line: Ft Junction-Anzio 115 kV	$ 4,788,827	$ -	$ 4,788,827	0.00%	$ 114,528	$ 4,674,299	$ 196,026	$ 68,752	8.56%	0.00%	$ -	$ 400,293	$ 160,426	$ (123,045)	$ 816,980	$ (10,854)	$ 806,126
2009-11	P.028211	Line: Coffeyville - Dearing 115 kV	$ 2,790,000	$ -	$ 2,790,000	0.00%	$ 66,720	$ 2,723,280	$ 114,206	$ 40,056	8.56%	0.00%	$ -	$ 233,214	$ 93,466	$ (71,687)	$ 475,975	$ (6,324)	$ 469,651
2011-04	P.029153	Line: Chisolm-Ripley 69 kV (Rebuild)	$ 1,184,308	$ -	$ 1,184,308	0.00%	$ 5,901	$ 1,178,407	$ 49,419	$ 17,333	8.56%	0.00%	$ -	$ 100,915	$ 40,444	$ (31,020)	$ 182,992	$ (2,736)	$ 180,256
2011-05	P.029154	Line: Circle-HEC GT 115 kV (Rebuild)	$ 666,077	$ -	$ 666,077	0.00%	$ 3,982	$ 662,095	$ 27,766	$ 9,738	8.56%	0.00%	$ -	$ 56,700	$ 22,724	$ (17,429)	$ 103,481	$ (1,537)	$ 101,944
2011-06	P.029157	Line: Stranger-NW Leav (Tap Line)	$ 3,301,308	$ -	$ 3,301,308	0.00%	$ 19,738	$ 3,281,569	$ 137,619	$ 48,267	8.56%	0.00%	$ -	$ 281,024	$ 112,626	$ (86,383)	$ 512,891	$ (7,620)	$ 505,271
2009-12	P.029159	Multi: NW Manhattan	$ 1,130,589	$ -	$ 1,130,589	0.00%	$ 49,169	$ 1,081,420	$ 45,352	$ 15,906	8.56%	0.00%	$ -	$ 92,610	$ 37,115	$ (28,467)	$ 211,685	$ (2,511)	$ 209,174
2009-14	P.029165	Line: Tecumseh Hill - 27th & Croco 115 kV	$ 4,115,000	$ -	$ 4,115,000	0.00%	$ 49,206	$ 4,065,794	$ 170,507	$ 59,802	8.56%	0.00%	$ -	$ 348,183	$ 139,542	$ (107,027)	$ 660,213	$ (9,441)	$ 650,772
2011-07	P.029165A	Line: 27th & Croco-41st & Calif 115 kV	$ 2,360,615	$ -	$ 2,360,615	0.00%	$ 16,466	$ 2,344,149	$ 98,307	$ 34,479	8.56%	0.00%	$ -	$ 200,746	$ 80,453	$ (61,707)	$ 368,744	$ (5,443)	$ 363,301
2009-09	P.029168	Line: Knob Hill - Steele City 115 kV	$ 29,227,450	$ -	$ 29,227,450	0.00%	$ 699,000	$ 28,528,450	$ 1,196,399	$ 419,613	8.56%	0.00%	$ -	$ 2,443,092	$ 979,122	$ (750,977)	$ 4,986,249	$ (66,245)	$ 4,920,004
2011-08	P.029169A	Line: Vernon-Athens 69 kV	$ 2,395,385	$ -	$ 2,395,385	0.00%	$ 19,097	$ 2,376,288	$ 99,654	$ 34,952	8.56%	0.00%	$ -	$ 203,498	$ 81,556	$ (62,553)	$ 376,204	$ (5,518)	$ 370,686
2011-09	P.029169B	Line: Athens-Owl Crk (600 Rd) 69 kV	$ 1,148,000	$ -	$ 1,148,000	0.00%	$ 6,864	$ 1,141,136	$ 47,856	$ 16,785	8.56%	0.00%	$ -	$ 97,724	$ 39,165	$ (30,039)	$ 178,355	$ (2,650)	$ 175,705
2011-10	P.029169C	Line: Owl Creek-Lehigh Tap 69 kV	$ 448,000	$ -	$ 448,000	0.00%	$ -	$ 448,000	$ 18,788	$ 6,589	8.56%	0.00%	$ -	$ 38,365	$ 15,376	$ (11,793)	$ 67,325	$ (1,040)	$ 66,285
2011-11	P.110908	Line: Sumner Co-Timber Jct 138 kV	$ 4,193,308	$ -	$ 4,193,308	0.00%	$ 33,430	$ 4,159,878	$ 174,453	$ 61,186	8.56%	0.00%	$ -	$ 356,240	$ 142,771	$ (109,504)	$ 658,576	$ (9,660)	$ 648,916
2011-12	P.110909	Device: Timber Jct 138 kV Capacitor	$ 935,308	$ -	$ 935,308	0.00%	$ 5,592	$ 929,715	$ 38,989	$ 13,675	8.56%	0.00%	$ -	$ 79,618	$ 31,909	$ (24,474)	$ 145,309	$ (2,159)	$ 143,150
2011-13	P.111107	Device: Tioga 69 kV Capacitor	$ 391,462	$ -	$ 391,462	0.00%	$ 2,341	$ 389,121	$ 16,319	$ 5,723	8.56%	0.00%	$ -	$ 33,323	$ 13,355	$ (10,243)	$ 60,818	$ (904)	$ 59,914
2009-05	P.115101	Device: Nortonville 69 kV	$ 1,084,949	$ -	$ 1,084,949	0.00%	$ 25,944	$ 1,059,005	$ 44,412	$ 15,576	8.56%	0.00%	$ -	$ 90,690	$ 36,346	$ (27,877)	$ 185,091	$ (2,459)	$ 182,632
2008-08	P.118101	Device - 3rd & Van Buren	$ 312,455	$ -	$ 312,455	0.00%	$ 14,070	$ 298,385	$ 12,513	$ 4,389	8.56%	0.00%	$ -	$ 25,553	$ 10,241	$ (7,855)	$ 58,911	$ (693)	$ 58,218
-	-	-	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	$ -	8.56%	0.00%	$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	$ -	8.56%	0.00%	$ -	$ -	$ -	$ -	$ -	$ -	$ -
						0.00%	-												
T2		**Total of all Projected, non-incentive, BPF Projects**	$ 86,364,891	$ -	$ 86,364,891		$ 1,455,984	$ 84,908,907	$ 3,560,827	$ 1,248,889			$ -	$ 7,271,348	$ 2,914,150	$ (2,235,126)	$ 14,216,072	$ (197,165)	$ 14,018,907
T3		**Total Non-Incentive Projects (lines T1 + T2)**	$ 154,273,431	$ 1,981,385	$ 152,292,046		$ 3,891,716	$ 148,400,330	$ 6,223,469	$ 2,182,759			$ -	$ 12,708,566	$ 5,093,230	$ (3,906,461)	$ 26,193,279	$ (344,595)	$ 25,848,684

Worksheet BPF - Base Plan Funded (BPF) Summary

Revenue Requirement of SPP Base Plan Funded Projects (BPF) included in Westar Projected Revenue Requirements [Note: (E)]

Incentive Projects (D)

	Project ID	Project Description	a Plant in Service	b Actual Accum Depreciation	c Actual Net Plant	d Depreciation Rate	e Projected Depreciation	f Projected Net Plant	g O&M Expenses	h Other Taxes	i Non-Incentive Return	j Incentive Return Adder	k Weighted Incentive Return	l Total Return	m Income Taxes	n Revenue Credits	o Rev. Req w/o True-up	p True-up Adjustment	q Revenue Requirement
					(a - b)	(A-11, P 1, L 3)	1.5 * (a * d)	(a - b - e)	(f * line 18)	(f * line 20)	(line 21)	(A-11, P 1, L 5)	(i * j)	(k+ [j * f])	(l * line 16)	(f * line 18)	(e+g+h+l+m+n)	(f * line 24)	(o + p)
		Actual (Input data from Worksheet A-11)																	
	20xx-xx	Project A1	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	$ -	8.56%	0.00%	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	20xx-xx	Project B1	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	$ -	8.56%	0.00%	$ -	$ -	$ -	$ -	$ -	$ -	$ -
T4		**Total of all Actual, incentive, BPF Projects**	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	$ -			$ -	$ -	$ -	$ -	$ -	$ -	$ -

	Project ID	Project Description	Plant in Service	Actual Accum Depreciation	Actual Net Plant	Depreciation Rate	Projected Depreciation	Projected Net Plant	O&M Expenses	Other Taxes	Non-Incentive Return	Incentive Return Adder	Weighted Incentive Return	Total Return	Income Taxes	Revenue Credits	Rev. Req w/o True-up	True-up Adjustment	Revenue Requirement
					(a - b)		(Worksheet P-1)	(a - e)	(f * line 17)	(f * line 19)	(line 20)		(i * j)	(k+ [j * f])	(f * line 21)	(f * line 18)	(e+g+h+l+m+n)	(f * line 24)	(o + p)
		Projected Projects (Inputs from Worksheet P-1)																	
	20xx-xx	Project X	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	$ -	8.56%	0.00%	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	20xx-xx	Project X1	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	$ -	8.56%	0.00%	$ -	$ -	$ -	$ -	$ -	$ -	$ -
T5		**Total of all Projected, incentive, BPF Projects**	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	$ -			$ -	$ -	$ -	$ -		$ -	$ -
T6		**Total Incentive Projects (lines T4 + T5)**	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	$ -			$ -	$ -	$ -	$ -		$ -	$ -
T7		**Total Actual Projects (lines T1 + T4)**	$ 67,908,540	$ 1,981,385	$ 65,927,155		$ 2,435,732	$ 63,491,423	$ 2,662,642	$ 933,870			$ -	$ 5,437,218	$ 2,179,080	$ (1,671,335)	$ 11,977,207	$ (147,430)	$ 11,829,777
T8		**Total Projected Projects (lines T2 + T5)**	$ 86,364,891	$ -	$ 86,364,891		$ 1,455,984	$ 84,908,907	$ 3,560,827	$ 1,248,889			$ -	$ 7,271,348	$ 2,914,150	$ (2,235,126)	$ 14,216,072	$ (197,165)	$ 14,018,907
T9		**Total (lines T3 + T6)**	**$ 154,273,431**	**$ 1,981,385**	**$ 152,292,046**		**$ 3,891,716**	**$ 148,400,330**	**$ 6,223,469**	**$ 2,182,759**			**$ -**	**$ 12,708,566**	**$ 5,093,230**	**$ (3,906,461)**	**$ 26,193,279**	**$ (344,595)**	**$ 25,848,684**

Worksheet EPP - Economic Portfolio Project (EPP) Summary

Revenue Requirement of SPP Economic Portfolio Funded Projects (EPP) included in Westar's Projected Revenue Requirements [Note:(E)]

For the 12 months ended - December 31, 2011

			TOTAL
1	Projected 12 mo avg non-incentive depr. exp.	(P-1, page 2, line 28)	$ 25,865,756
2	Total Allocated Transmission-Related Plant in Service	(Projected Gross Rev Req, page 1, line 1)	1,277,176,712
3	Less: Gross Plant - Incentive Projects	(Projected Gross Rev Req, page 4, line 28a)	$ 177,571,688
4	Total Allocated Transmission-Related Plant in Service	(line 2 - line 3)	1,099,605,024
5	Rate Base Adjustments	(Projected Gross Rev Req, page 1, line 10)	$ (109,908,478)
6	Projected 13 mo. Avg. Non-incentive Gross Plant	(P-1, page 2, line 29)	1,081,710,642
7	Net Transmission Plant	(Projected Gross Rev Req, page 1, line 6)	897,559,071
8	Non Incentive Net Plant	(line 7 - page 2, line T1)	897,559,071
9	O&M Expenses	(Projected Gross Rev Req, page 2, line 9)	37,640,965
10	Revenue Credits	(Projected Net Rev Req, page 1, line 6)	(23,627,170)
11	Other Taxes	(Projected Gross Rev Req, page 2, line 22)	13,201,834
12	Return without Incentives	(Projected Gross Rev Req, page 2, line 30 - line 14)	69,560,436
13	Income Taxes	(Projected Gross Rev Req, page 2, line 29)	28,213,543
14	Incentive Return	(Projected Gross Rev Req, page 4, line 29)	837,627
15	Incentive Net Plant	(Projected Gross Rev Req, page 4, line 27)	177,571,688
16	Effective Tax Rate	(Projected Gross Rev Req.: Page 2, Line 29 / Page 2, line 30)	40.08%
16a	True-up Amount	(Proposed Net Rev Req, Page 1, line 7)	$ -
17	Rate Base Adjustments as a Percentage of Net Plant	(line 5 / line 7)	-12.25%
18	O&M Expenses as a Percentage of Net Plant	(line 9 / line 7)	4.19%
19	Revenue Credits as a Percentage of Net Plant	(line 10 / line 7)	-2.63%
20	Other Taxes as a Percentage of Net Plant	(line 7 / line 7)	1.47%
21	Return as a Percentage of Net Plant	(Projected Gross Rev Req, page 4, line 24)	8.56%
22	Income Taxes as a Percentage of Net Plant	(line 13 / line 7)	3.14%
23	Ratio of Common Stock to Total Debt	(Projected Gross Rev Req, Page 5, line 23)	47.17%
24	Ratio of True-up amount to Net Plant	(line 16a / line 7)	0.00%

Worksheet EPP - Economic Portfolio Project (EPP) Summary

Revenue Requirement of SPP Economic Portfolio Funded Projects (EPP) included in Westar's Projected Revenue Requirements [Note:(E)]

For the 12 months ended - December 31, 2011

Note A: All line references are to Worksheet EPP, page 1.
Note B: The depreciation rate for Non-qualifying Projects is calculated by: line 1/line 4.
Note C: To be completed with any EPP project approved by the Southwest Power Pool.
Note D: To be completed with any EPP project which has incentives approved by the Commission.
Note E: This tab shows the amount in column q that SPP is required to recover for each BPF project.

	Project ID	Project Description	a Plant in Service	b Accum Depreciation	c Actual Net Plant	d Depreciation Rate	e Projected Depreciation	f Projected Net Plant	g O&M Expenses	h Other Taxes	i Non-Incentive Return	j Incentive Return Adder	k Weighted Incentive Return	l Total Return	m Income Taxes	n Revenue Credits	o Rev. Req w/o True-up	p True-up Adjustment	q Revenue Requirement
					(a - b)	(line 1 / line 6)	1.5 * (a * d)	(a - b - e)	(f * line 18)	(f * line 20)	(line 21)		(i * j)	(k+[i * f])	(l * line 16)	(f * line 19)	(e+g+h+l+m+n)	(f * line 24)	(o + p)
	Non-Incentive Projects (C)																		
	Actual Projects (Inputs from Worksheet A-12)																		
20xx-x	P.xxx	Project E1	$ -	$ -	$ -	2.3912%	$ -	$ -	$ -	$ -	8.56%	0.00%	$ -	$ -	$ -	$ -	$ -	$ -	$ -
20xx-x	P.xxx	Project E2	$ -	$ -	$ -	2.3912%	$ -	$ -	$ -	$ -	8.56%	0.00%	$ -	$ -	$ -	$ -	$ -	$ -	$ -
20xx-x	P.xxx	Project E3	$ -	$ -	$ -	2.3912%	$ -	$ -	$ -	$ -	8.56%	0.00%	$ -	$ -	$ -	$ -	$ -	$ -	$ -
20xx-x	P.xxx	Project E4	$ -	$ -	$ -	2.3912%	$ -	$ -	$ -	$ -	8.56%	0.00%	$ -	$ -	$ -	$ -	$ -	$ -	$ -
20xx-x	P.xxx	Project E5	$ -	$ -	$ -	2.3912%	$ -	$ -	$ -	$ -	8.56%	0.00%	$ -	$ -	$ -	$ -	$ -	$ -	$ -
20xx-x					$ -	2.3912%	$ -	$ -	$ -	$ -	8.56%	0.00%	$ -	$ -	$ -	$ -	$ -	$ -	$ -
T1	**Total of Actual Non-Incentive Projects**		$ -	$ -	$ -		$ -	$ -	$ -	$ -		$ -		$ -	$ -	$ -		$ -	$ -

	Project ID	Project Description	Plant in Service	Actual Accum Depreciation	Actual Net Plant	Depreciation Rate	Projected Depreciation	Projected Net Plant	O&M Expenses	Other Taxes	Non-Incentive Return	Incentive Return Adder	Weighted Incentive Return	Total Return	Income Taxes	Revenue Credits	Rev. Req w/o True-up	True-up Adjustment	Revenue Requirement
					(a - b)		(Worksheet P-5)	(a - e)	(f * line 17)	(f * line 19)	(line 20)		(i * j)	(k+[i * f])	(f * line 21)	(f * line 18)	(e+g+h+l+m+n)	(f * line 24)	(o + p)
	Projected projects (Inputs from Worksheet P-5)																		
20xx-x	P.xxx	Project E6	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	$ -	8.56%	0.00%	$ -	$ -	$ -	$ -	$ -	$ -	$ -
20xx-x	P.xxx	Project E7	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	$ -	8.56%	0.00%	$ -	$ -	$ -	$ -	$ -	$ -	$ -
20xx-x	P.xxx	Project E8	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	$ -	8.56%	0.00%	$ -	$ -	$ -	$ -	$ -	$ -	$ -
20xx-x	P.xxx	Project E9	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	$ -	8.56%	0.00%	$ -	$ -	$ -	$ -	$ -	$ -	$ -
20xx-x	P.xxx	Project E10	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	$ -	8.56%	0.00%	$ -	$ -	$ -	$ -	$ -	$ -	$ -
20xx-x				$ -	$ -	0.00%		$ -	$ -	$ -	8.56%	0.00%	$ -	$ -	$ -	$ -	$ -	$ -	$ -
20xx-x				$ -	$ -	0.00%		$ -	$ -	$ -	8.56%	0.00%	$ -	$ -	$ -	$ -	$ -	$ -	$ -
T2	**Total of Projected Non-Incentive Projects**		$ -	$ -	$ -		$ -	$ -	$ -	$ -		$ -		$ -	$ -	$ -		$ -	$ -
T3	**Total Non-Incentive Projects (lines T2 + T3)**		$ -	$ -	$ -		$ -	$ -	$ -	$ -		$ -		$ -	$ -	$ -		$ -	$ -

Incentive Projects (D)

	Project ID	Project Description	a Plant in Service	b Actual Accum Depreciation	c Actual Net Plant	d Depreciation Rate	e Projected Depreciation	f Projected Net Plant	g O&M Expenses	h Other Taxes	i Non-Incentive Return	j Incentive Return Adder	k Weighted Incentive Return	l Total Return	m Income Taxes	n Revenue Credits	o Rev. Req w/o True-up	p True-up Adjustment	q Revenue Requirement
					(a - b)	(A-11, P 1, L 3)	1.5 * (a * d)	(a - b - e)	(f * line 18)	(f * line 20)	(line 21)	(A-11, P 1, L 5)	(i * j)	(k+[i * f])	(l * line 16)	(f * line 18)	(e+g+h+l+m+n)	(f * line 24)	(o + p)
	Actual (Input data from Worksheet A-12)																		
20xx-x		Project A2	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	$ -	8.56%	0.00%	$ -	$ -	$ -	$ -	$ -	$ -	$ -
20xx-x		Project B2	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	$ -	8.56%	0.00%	$ -	$ -	$ -	$ -	$ -	$ -	$ -
20xx-x					$ -		$ -	$ -	$ -	$ -	8.56%		$ -	$ -	$ -	$ -	$ -	$ -	$ -
T4	**Total of Actual Incentive Projects**		$ -	$ -	$ -		$ -	$ -	$ -	$ -		$ -		$ -	$ -	$ -		$ -	$ -

	Project ID	Project Description	Plant in Service	Actual Accum Depreciation	Actual Net Plant	Depreciation Rate	Projected Depreciation	Projected Net Plant	O&M Expenses	Other Taxes	Non-Incentive Return	Incentive Return Adder	Weighted Incentive Return	Total Return	Income Taxes	Revenue Credits	Rev. Req w/o True-up	True-up Adjustment	Revenue Requirement
					(a - b)		(Worksheet P-1)	(a - e)	(f * line 17)	(f * line 19)	(line 20)		(i * j)	(k+[i * f])	(f * line 21)	(f * line 18)	(e+g+h+l+m+n)	(f * line 24)	(o + p)
	Projected Projects (Inputs from Worksheet P-1)																		
20xx-x		Project Y		$ -	$ -	0.00%	$ -	$ -	$ -	$ -	8.56%	0.00%	$ -	$ -	$ -	$ -	$ -	$ -	$ -
20xx-x		Project Y1		$ -	$ -	0.00%	$ -	$ -	$ -	$ -	8.56%	0.00%	$ -	$ -	$ -	$ -	$ -	$ -	$ -
20xx-x				$ -	$ -	0.00%		$ -	$ -	$ -	8.56%		$ -	$ -	$ -	$ -	$ -	$ -	$ -
T5	**Total of Projected Incentive Projects**			$ -	$ -		$ -	$ -	$ -	$ -		$ -		$ -	$ -	$ -		$ -	$ -
T6	**Total Incentive Projects (lines T4 + T5)**			$ -	$ -		$ -	$ -	$ -	$ -		$ -		$ -	$ -	$ -		$ -	$ -
T7	**Total Actual Projects (lines T1 + T4)**		$ -	$ -	$ -		$ -	$ -	$ -	$ -		$ -		$ -	$ -	$ -		$ -	$ -
T8	**Total Projected Projects (lines T2 + T5)**		$ -	$ -	$ -		$ -	$ -	$ -	$ -		$ -		$ -	$ -	$ -		$ -	$ -

Rate Formula Template
Utilizing FERC Form 1 Data
Projected Net Revenue Requirements
For the 12 months ended - December 31, 2011

WESTAR ENERGY, INC.
(WESTAR)

Line No.	(1)	(2)	(3)	(4)	(5) Allocated Amount
	REVENUE REQUIREMENTS				
1	GROSS REVENUE REQUIREMENT	(Projected Gross Revenue, page 3, line 32)			$ 189,320,497
	REVENUE CREDITS		Total	Allocator	
2	Account No. 454	(Wksht. P-2, line 24)	$ 2,938,600	WTP 1.00000	$ 2,938,600
3	Account No. 456	(Wksht. P-2, line 25)	20,688,570	WTP 1.00000	20,688,570
4	Revenues from Grandfathered Interzonal Transactions	(Wksht. P-2, line 26)	-	WTP 1.00000	-
5	Revenues from service provided by the ISO at a discount	(Wksht. P-2, line 27)	-	WTP 1.00000	-
6	TOTAL REVENUE CREDITS	(sum lines 2-5)			$ 23,627,170
7	Total True-Up Amount (prior year amount)	(Wksht. TU, line 28)			$ (17,822,290)
8	WESTAR REVENUE REQUIREMENT	(line 1 minus line 6 plus line 7)			**$ 147,871,037**
9	SPP BASE PLAN FUNDED REVENUE REQUIREMENT Collected under SPP Schedule 11 (Worksheet BPF, p. 2, line T9)				$ 25,848,684
9a	SPP ECONOMIC PORTFOLIO FUNDED REVENUE REQUIREMENT Collected under SPP Schedule 11 (Worksheet EPP, p. 2, line T9)				-
9b	less the amount of the True-up Adjustment included in lines 9 and 9a				(344,595)
10	SPP ZONAL REVENUE REQUIREMENT (line 8 - line 9 - line 9a - line 9b)				$ 122,366,948
	DIVISOR				
11	Network transmission for firm wholesale and retail service sinking on Westar's transmission			(Worksheet P-3, p. 1, Sec. I, 12-CP,	
12	system, plus long-term P-T-P Contract Demands that are not under the SPP OATT			Westar's Transmission Network Load)	$ 4,242,333
13	Divisor				4,242,333
	RATES (used in Westar Energy's OATT only)				
14	Annual Cost ($/kW/Yr)	(line 8 / line 13)	$ 34.856		
15	P-to-P Rate ($/kW/Mo)	(line 14 / 12 months)	$ 2.905		
			Peak Rate		Off-Peak Rate
16	Point-To-Point Rate ($/kW/Wk)	(Peak: line 14 / 52 weeks, Off Peak, line 14 / 52 week	$ 0.670		$ 1
17	Point-To-Point Rate ($/kW/Day)	(Peak: line 16 / 5 days, Off Peak: line 16 / 7 days)	$ 0.134	Capped at weekly rate	$ 0
18	Point-To-Point Rate ($/MWh)	(Peak: (line 17 / 16 hours) times 1000); Off Peak; (line 17 / 24 hours) times 1000	$ 8.379	Capped at weekly and daily rates	$ 4
19	Net Transmission Plant	(Projected Gross Rev Req, line 6)			$ 899,714,829
20	Facility Carrying Charge	(line 8 divided by line 19) (Note 2)			16.44%
21	Monthly Facility Carrying Charge	(line 20 divided by 12 months) (Note 2)			1.37%
22	Additional Revenue Requirement Allocated to the Retail Jurisdict	(Worksheet A-3, p. 1, ln. 16, Total)			$ 497,028

NOTES
NOTE 1:
Hold for future use.
NOTE 2:
The Facility Carrying Charge and Monthly Facility Carrying Charge on Page 1, lines 21 and 22 are to be used to compute the revenue requirements for facilities directly assigned to a customer.

Rate Formula Template
Utilizing FERC Form 1 Data
Projected Gross Revenue Requirements
For the 12 months ended - December 31, 2011

WESTAR ENERGY, INC. (Westar Energy and Kansas Gas and Electric)
(WESTAR)

	(1)	(2)	(3)	(4)	(5)	(6)		(7)
Line No.	**RATE BASE:**	**Form No. 1 Page, Line, Col.**	**Westar Energy, Inc (WEN)**	**Kansas Gas and Electric Company (WES)**	**Company Total**	**Allocator**		**Transmission (5)*(6)**
	PLANT IN SERVICE							
1	Transmission	(Worksheet P-1)			$ 1,280,244,235	TP	0.99760	$ 1,277,176,712
2	General	(Actual Gross Rev, Page 1, line 4)	$ 179,961,251	$ 91,301,292	271,262,543	W/S	0.04296	11,654,551
2a	Intangible	(Actual Gross Rev, Page 1, line 4a)	16,438,411	25,611,337	42,049,748	W/S	0.04296	1,806,630
3	TOTAL GROSS PLANT	(sum lines 1-3)						$ 1,290,637,893
	ACCUMULATED DEPRECIATION	(Note Q)						
3	Transmission	(Worksheet P-1)			$ 380,529,406	TP	0.99760	$ 379,617,640
4	General	(Actual Gross Rev, Page 1, line 10)	$ 90,806,012	$ 48,501,780	139,307,792	W/S	0.04296	5,985,234
4a	Intangible	(Actual Gross Rev, Page 1, line 10a)	6,333,924	11,329,255	17,663,179	W/S	0.04296	758,883
5	TOTAL ACCUM. DEPRECIATION	(sum lines 3-4)						$ 386,361,757
	NET PLANT IN SERVICE							
6	Transmission	(line 1 less line 3)	$ -	$ -	$ 899,714,829			$ 897,559,071
7	General	(line 2 less line 4)	89,155,239	42,799,512	131,954,751			5,669,317
7a	Intangible	(line 3 less line 5)	10,104,487	14,282,082	24,386,569			1,047,747
8	TOTAL NET PLANT	(sum lines 6-7)						$ 904,276,136
	ADJUSTMENTS TO RATE BASE							
9	Accumulated Deferred Income Taxes	(Wkshts. A-5 & A-7, p. 1, Subtotal, Total ADIT)	$ (292,150,748)	$ (579,066,726)	$ (871,217,474)	DA		$ (109,177,682)
9a	Unamortized Extraordinary Property Loss	Account 182.1 (Note S)	-	-	-	TE	0.93301	-
9b	Transmission Storm Damage Reserve	Account 228.1 (Note S)	380,035	403,230	783,265	TE	0.93301	730,796
10	TOTAL ADJUSTMENTS	(line 9 + line 9a - line 9b)			(872,000,739)			$ (109,908,478)
11	LAND HELD FOR FUTURE USE	(Actual Gross Rev Req, Page 1, line 11)	$ -	$ -	$ -	TP	0.99760	$ -
	WORKING CAPITAL							
12	CWC	calculated (Note C)						$ 4,705,121
13	Materials & Supplies	(Actual Gross Rev, Page 1, line 23)	$ 8,407,638	$ 3,344,544	$ 11,752,182	TP	0.99760	11,724,023
13a	Stores Expense	(Actual Gross Rev, Page 1, line 23a)	-	-	-	W/S	0.04296	-
14	Prepayments (Account 165)	(Actual Gross Rev, Page 1, line 14)	7,215,267	4,477,449	11,692,716	GP	0.12603	1,473,617
15	TOTAL WORKING CAPITAL	(sum lines 12 - 14)			$ 23,444,898			$ 17,902,761
16	Rate Base	(sum lines 8, 10, 11, & 15)						$ 812,270,419

Rate Formula Template
Utilizing FERC Form 1 Data
Projected Gross Revenue Requirements
For the 12 months ended - December 31, 2011

WESTAR ENERGY, INC. (Westar Energy and Kansas Gas and Electric)
(WESTAR)

Line No.	(1)	(2) Reference	(3) Westar Energy, Inc (WEN)	(4) Kansas Gas and Electric Company (WES)	(5) Company Total	(6) Allocator		(7) Transmission (5)*(6)
	O&M							
1	Transmission (Note D)	(Worksheet P-2. line 3)			$ 37,285,345		1.00000	$ 37,285,345
2	Less Account 561	(Worksheet P-2, line 4)			2,414,105		1.00000	2,414,105
2a	Less Account 565 (Note E)	(Worksheet P-2, line 5)			7,762,662		1.00000	7,762,662
3	A&G	(Worksheet P-2, line 6)			244,387,015	W/S	0.04296	10,499,869
3a	Less: Actual PBOP	(Worksheet P-2, line 7)			9,999,060	W/S	0.04296	429,601
4	Plus: PBOP adder	(Worksheet P-2, line 8)			16,339,609	W/S	0.04296	702,017
5	Less FERC Annual Fees	(Worksheet P-2, line 9)			-	W/S	0.04296	-
6	Less EPRI	(Worksheet P-2, line 10)			-	W/S	0.04296	-
6a	Less Total Advertising Costs	(Worksheet P-2, line 11)			1,402,986	W/S	0.04296	60,278
6b	Less Total Regulatory Commission Expenses	(Worksheet P-2, line 12)			8,011,172	W/S	0.04296	344,193
7	Plus Transmission Related Reg. Comm. Exp.	(Worksheet P-2, line 13)			163,070		1.00000	163,070
8	Plus Safety Advertising	(Worksheet P-2, line 14)			34,993	W/S	0.04296	1,503
9	Common	(Worksheet P-2, line 15)			-	CE	0.04296	-
10	Transmission Lease Payments	(Worksheet P-2, line 16)			-		1.00000	-
11	TOTAL O&M	(sum lines 1, 3, 4, 7, 8, 9, 10 less lines 2, 2a, 3a, 5, 6, 6a, 6b)			$ 268,620,048			$ 37,640,965
	DEPRECIATION EXPENSE							
12	Transmission	(Worksheet P-1)			$ 39,101,329	TP	0.99760	$ 39,007,640
13	General	(Actual Gross Rev, page 2, line 13)	$ 9,247,592	$ 6,261,048	15,508,640	W/S	0.04296	666,315
13a	Intangible	(Actual Gross Rev, page 2, line 13a)	3,077,349	1,394,680	4,472,029	W/S	0.04296	192,137
14	Common	(Actual Gross Rev, page 2, line 14)	-	-	-	CE	0.04296	-
14a	Amortization of Property Loss	Acct. 407-Unrecovered Plant and Regulatory Study Costs (Note S)	-	-	-	TE	0.93301	-
15	TOTAL DEPRECIATION	(Sum lines 12 - 14a)			$ 59,081,998			$ 39,866,092
	TAXES OTHER THAN INCOME TAXES (Note G)							
	LABOR RELATED							
16	Payroll	(Worksheet P-2, line 18)			$ 15,680,531	W/S	0.04296	$ 673,700
17	Highway and vehicle	(Worksheet P-2, line 19)			-	W/S	0.04296	-
	PLANT RELATED							
18	Property (Note P)	(Worksheet P-2, line 20)			99,043,304	GP	0.12603	12,482,289
19	Gross Receipts	(Worksheet P-2, line 21)			-	NA	0.00000	-
20	Other	(Worksheet P-2, line 22)			363,767	GP	0.12603	45,845
21	Payments in lieu of taxes	(Worksheet P-2, line 23)			-	GP	0.12603	-
22	TOTAL OTHER TAXES	(sum lines 16 - 21)			$ 115,087,601			$ 13,201,834
	INCOME TAXES	(Note H)						
23	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =				39.55%			
24	CIT=(T/1-T) * (1-(WCLTD/R)) =				40.88%			
	where WCLTD=(page 5, line 21) and R= (page 5, line 24)							
	and FIT, SIT & p are as given in Note H.							
25	1 / (1 - T) = (from line 23)				1.654260			
26	Amortized Investment Tax Credit	(Actual Gross Rev Req, Page 2, line 26)	$ (1,035,752)	$ (1,487,842)	$ (2,523,594)			
27	Income Tax Calculation = line 24 * line 30				$ -	NA		$ 28,777,891
28	ITC adjustment (line 25 * line 26)				(4,174,680)	NP	0.13518	(564,348)
29	Total Income Taxes	(line 27 plus line 28)			$ (4,174,680)			$ 28,213,543
30	**RETURN**					NA		$ 70,398,063
	[Rate Base (page 1, line 16) * Rate of Return (page 5, line 24) plus Incentive Return (page 5, line 29)]							
31	Interest on Network Credits	(Actual Gross Rev Req, Page 2, line 31)			$ -	DA		$ -
32	**GROSS REV. REQUIREMENT (sum lines 11, 15, 22, 29, 30 & 31)**				$ 438,614,967			$ 189,320,497

Rate Formula Template
Utilizing FERC Form 1 Data
Projected Gross Revenue Requirements
For the 12 months ended - December 31, 2011

WESTAR ENERGY, INC. (Westar Energy and Kansas Gas and Electric)
(WESTAR)

SUPPORTING CALCULATIONS

Line No.	(1)	(2) Form No. 1 Page, Line, Col.	(3) Westar Energy, Inc (WEN)	(4) Kansas Gas and Electric Company (WES)	(5) Company Total	(6) Allocator		(7) Transmission (5)*(6)
	TRANSMISSION PLANT INCLUDED IN FORMULA							
1	Total transmission plant	(page 3, Line 13, col. 5)						$ 972,592,208
2	Less transmission plant excluded from ISO rates	(Note I)(Actual Gross Rev Req, Page 3, line 2)	$ -	$ -	$ -			-
3	Less transmission plant included in OATT Anc. Srvc	(Notes J&K) (Actual Gross Rev Req, Page 3, line 3)	2,330,375	-	2,330,375			$ 2,330,375
4	Transmission plant included in rates	(line 1 less lines 2 & 3)						$ 970,261,833
5	Percentage of transmission plant included in rates	(line 4 divided by line 1)					TP=	0.99760
	TRANSMISSION EXPENSES							
6	Transmission expenses	(Page 2, line 1, col 5)						$ 37,285,345
7	Less transmission expenses included in OATT Anc. S	(Note L) (Page 2, line 2, col 5)						2,414,105
8	Included transmission expenses (line 6 less line 7)							$ 34,871,240
9	Percentage of transmission expenses after adjustment	(line 8 divided by line 6)						0.93525
10	Percentage of transmission plant included in ISO Rates	(line 5)					TP=	0.99760
11	Percentage of transmission expenses included in rates	(line 9 times line 10)					TE=	0.93301
	GROSS AND NET PLANT ALLOCATORS							
	GROSS PLANT IN SERVICE							
12	Production	(Actual Gross Rev. Page 3, line 12)	$ 2,553,381,312	$ 2,263,834,143	$ 4,817,215,455	NA		$ -
13	Transmission	(Actual Gross Rev. Page 3, line 13)	559,040,932	413,551,276	972,592,208	TP	0.99760	970,261,833
14	Distribution	(Actual Gross Rev. Page 3, line 14)	922,804,940	779,628,658	1,702,433,598	NA		-
15	General & Intangible	(Actual Gross Rev. Page 3, line 15)	196,399,662	116,912,629	313,312,291	W/S	0.04296	13,461,181
16	Common	(Actual Gross Rev. Page 3, line 16)	-	-	-	CE	0.04296	-
17	TOTAL GROSS PLANT (sum lines 12-16)		$ 4,231,626,846	$ 3,573,926,706	$ 7,805,553,552	GP =	12.603%	$ 983,723,014
	ACCUMULATED DEPRECIATION (ACTUAL HISTORICAL COST) (Note Q)							
18	Production	(Actual Gross Rev. Page 3, line 18)	$ 827,964,528	$ 1,085,786,570	$ 1,913,751,098	NA		$ -
19	Transmission	(Actual Gross Rev. Page 3, line 19)	174,283,888	155,925,252	330,209,140	TP	0.99760	329,417,944
20	Distribution	(Actual Gross Rev. Page 3, line 20)	340,680,941	273,710,221	614,391,162	NA		-
21	General & Intangible	(Actual Gross Rev. Page 3, line 21)	97,139,936	59,831,035	156,970,971	W/S	0.04296	6,744,117
22	Common	(Actual Gross Rev. Page 3, line 22)	-	-	-	CE	0.04296	-
23	TOTAL ACCUM. DEPRECIATION (sum lines 18-22)		$ 1,440,069,293	$ 1,575,253,078	$ 3,015,322,371			$ 336,162,061
	NET PLANT IN SERVICE (ACTUAL HISTORICAL COST)							
24	Production	(line 12 less line 18)	$ 1,725,416,784	$ 1,178,047,573	$ 2,903,464,357			$ -
25	Transmission	(line 13 less line 19)	384,757,044	257,626,024	642,383,068			640,843,889
26	Distribution	(line 14 less line 20)	582,123,999	505,918,437	1,088,042,436			-
27	General & Intangible	(line 15 less line 21)	99,259,726	57,081,594	156,341,320			6,717,064
28	Common	(line 16 less line 22)	-	-	-			-
29	TOTAL NET PLANT (sum lines 24-28)		$ 2,791,557,553	$ 1,998,673,628	$ 4,790,231,181	NP =	13.518%	$ 647,560,953

Rate Formula Template
Utilizing FERC Form 1 Data
Projected Gross Revenue Requirements
For the 12 months ended - December 31, 2011

WESTAR ENERGY, INC. (Westar Energy and Kansas Gas and Electric)
(WESTAR)

SUPPORTING CALCULATIONS

Line No.	(1)	(2) Form No. 1 Page, Line, Col.	(3) Westar Energy, Inc (WEN)	(4) Kansas Gas and Electric Company (WES)	(5) Company Total		(6) Allocator		(7) Transmission (5)*(6)		
	WAGES & SALARY ALLOCATOR (W&S)		$	$	$	TP	Allocation				
1	Production	(Worksheet A-10)	$ 32,737,520	$ 65,951,242	$ 98,688,762	0.00000	0				
2	Transmission	(Worksheet A-10)	3,277,970	3,144,143	6,422,113	0.99760	6,406,725				
3	Distribution	(Worksheet A-10)	15,912,812	12,587,562	28,500,374	0.00000	0		W&S Allocator		
4	Other	(Worksheet A-10)	8,934,281	6,572,573	15,506,854	0.00000	0		($ / Allocation)		
5	Total (sum lines 1-4)		$ 60,862,583	$ 88,255,520	$ 149,118,103		6,406,725	=	0.04296	=	WS
	COMMON PLANT ALLOCATOR (CE) (Note M)				**$**		% Electric		W&S Allocator		
6	Electric	(Actual Gross Rev., Page 4, line 6)	$ 4,033,854,476	$ 3,392,556,037	$ 7,426,410,513		(line 6 / line 9)		(line 5)		CE
7	Gas	(Actual Gross Rev., Page 4, line 7)	-	-	-		1.00000	*	0.04296	=	0.0430
8	Water	(Actual Gross Rev., Page 4, line 8)	-	-	-						
9	Total (sum lines 6 - 8)		$ 4,033,854,476	$ 3,392,556,037	$ 7,426,410,513						
	RETURN (R)								$		
10	Interest on Long-Term Debt	(Actual Gross Rev., Page 4, line 10)	$ 95,199,115	$ 49,292,345	$ 144,491,460						
11	Amort. of Debt Disc. and Expense	(Actual Gross Rev., Page 4, line 11)	2,339,491	776,204	3,115,695						
12	Amortization of Loss on Reacquired Debt	(Actual Gross Rev., Page 4, line 12)	5,008,589	558,216	5,566,805						
13	Less: Amort. of Premium on Debt-Credit	(Actual Gross Rev., Page 4, line 13)	-	-	-						
14	Less: Amort. of Gain on Reacquired Debt-Credit	(Actual Gross Rev., Page 4, line 14)	-	-	-						
15	Long Term Interest (sum of lines 10 - 12 less 13 and 14)		$ 102,547,195	$ 50,626,765	$ 153,173,960				$ 153,173,960		
16	Preferred Dividends (positive number)	(Actual Gross Rev., Page 4, line 16)	$ 969,792	$ -	$ 969,792				$ 969,792		
	Development of Common Stock:										
17	Proprietary Capital	(Actual Gross Rev. Page 4, line 17)	$ 2,270,227,929		$ 2,270,227,929				$ 2,270,227,929		
18	Less Preferred Stock	(line 22)							(21,436,300)		
19	Less Account 216.1	(Actual Gross Rev. Page 4, line 19)							-		
20	Common Stock	(sum of lines 17 - 19)							$ 2,248,791,629		
			WEN	**WES**	$	%	Cost (Note O)		Weighted		
21	Long Term Debt	(Actual Gross Rev, page 4, line 21)	$ 1,484,666,473	$ 1,012,402,500	$ 2,497,068,973	52.38%	0.0613		0.0321	=WCLTD	
22	Preferred Stock	(Actual Gross Rev. page 4, line 22)	21,436,300	N/A	21,436,300	0.45%	0.0452		0.0002		
23	Common Stock	(line 20)	2,248,791,629	N/A	2,248,791,629	47.17%	0.1130		0.0533		
24	Total	(sum lines 21-23)			$ 4,767,296,902	100.00%			0.0856	=R	
	Incentive Return		**Gross Plant (3)**	**Accum. Depreciation (4)**	**Net Plant (3) - (4)**						
25	Incentive Plant: Actual Zonal Plant	(Worksheet A-11, page 1, Actual Year)	$ -	$ -	$ -						
26	Incentive Plant: Actual Base Plan Funded	(Worksheet A-11, page 2, Actual Year)	-	-	-						
27	Incentive Plant: Actual Economic Portfolio	(Worksheet A-11, page 3, Actual Year)	-	-	-						
28	Incentive Plant: Projected	(Worksheet P-1, line 44)	198,533,593	20,961,905	177,571,688						
28a	Total Incentive Net Plant		$ 198,533,593	$ 20,961,905	$ 177,571,688						
29	Incentive Return	(Worksheet P-1, page 1, line 35)					$ 837,627				

Rate Formula Template
Utilizing FERC Form 1 Data
Projected Gross Revenue Requirements
For the 12 months ended - December 31, 2011

WESTAR ENERGY, INC. (Westar Energy and Kansas Gas and Electric)
(WESTAR)

NOTES

A (Hold future use)
B (Hold future use)
C (Hold future use)
D (Hold future use)
E (Hold future use)
F (Hold future use)
G (Hold future use)
H The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p =

work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T) (page 3, line 28).

Inputs Required:

FIT =	35.00%	(Federal Income Tax Rate)
SIT=	7.00%	(State Income Tax Rate or Composite SIT)
p =	0.00%	(percent of federal income tax deductible for state purposes)

Worksheet P1 - Projected Transmission Plant

For the 12 months ended - December 31, 2011

Total Incentive Plant

1							**Project:**	Wichita-Reno-Summit (P.027202)			**Project:**	Project X			**Project:**	Project Y		
2							Type:	Zonal			Type:	Base Plan Funded			Type:	Economic Portfolio		
3							Deprec. Rate:(A)	0.5556%			Deprec. Rate:(A)				Deprec. Rate:(A)			
4							ROE Adder	1.00%			ROE Adder				ROE Adder			
5							Weighted ROE:	0.47%			Weighted ROE:	0.00%			Weighted ROE:	0.00%		
6			**Total**				Beginning Bal:	$ 97,193,753			Beginning Bal:	$ -			Beginning Bal:	$ -		
7							Beginning Dep:	$ 6,175,538			Beginning Dep:	$ -			Beginning Dep:	$ -		
8							Beginning Year:	2008			Beginning Year:				Beginning Year:			
	Year	**Gross Plant**	**Depreciation**	**Accum. Dep.**	**Year**		Gross Plant	Depreciation	Accum. Dep.	Net Plant	Gross Plant	Depreciation	Accum. Dep.	Net Plant	Gross Plant	Depreciation	Accum. Dep.	Net Plant
							$ 97,193,753				$ -				$ -			
9	Jan-10	$ 97,193,753	$ 539,965	$ 6,715,503	Jan-10		$ 97,193,753	$ 539,965	$ 6,715,503	$ 90,478,250	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10	Feb-10	$ 97,193,753	$ 539,965	$ 7,255,469	Feb-10		$ 97,193,753	$ 539,965	$ 7,255,469	$ 89,938,284	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
11	Mar-10	$ 97,193,753	$ 539,965	$ 7,795,434	Mar-10		$ 97,193,753	$ 539,965	$ 7,795,434	$ 89,398,319	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
12	Apr-10	$ 97,193,753	$ 539,965	$ 8,335,399	Apr-10		$ 97,193,753	$ 539,965	$ 8,335,399	$ 88,858,354	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
13	May-10	$ 97,193,753	$ 539,965	$ 8,875,364	May-10		$ 97,193,753	$ 539,965	$ 8,875,364	$ 88,318,389	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
14	Jun-10	$ 97,193,753	$ 539,965	$ 9,415,330	Jun-10		$ 97,193,753	$ 539,965	$ 9,415,330	$ 87,778,423	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
15	Jul-10	$ 97,193,753	$ 539,965	$ 9,955,295	Jul-10		$ 97,193,753	$ 539,965	$ 9,955,295	$ 87,238,458	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
16	Aug-10	$ 97,193,753	$ 539,965	$ 10,495,260	Aug-10		$ 97,193,753	$ 539,965	$ 10,495,260	$ 86,698,493	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
17	Sep-10	$ 198,533,593	$ 539,965	$ 11,035,226	Sep-10		$ 198,533,593	$ 539,965	$ 11,035,226	$ 187,498,367	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
18	Oct-10	$ 198,533,593	$ 1,102,964	$ 12,138,190	Oct-10		$ 198,533,593	$ 1,102,964	$ 12,138,190	$ 186,395,403	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
19	Nov-10	$ 198,533,593	$ 1,102,964	$ 13,241,154	Nov-10		$ 198,533,593	$ 1,102,964	$ 13,241,154	$ 185,292,439	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
20	Dec-10	$ 198,533,593	$ 1,102,964	$ 14,344,119	Dec-10		$ 198,533,593	$ 1,102,964	$ 14,344,119	$ 184,189,474	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
21	Jan-11	$ 198,533,593	$ 1,102,964	$ 15,447,083	Jan-11		$ 198,533,593	$ 1,102,964	$ 15,447,083	$ 183,086,510	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
22	Feb-11	$ 198,533,593	$ 1,102,964	$ 16,550,048	Feb-11		$ 198,533,593	$ 1,102,964	$ 16,550,048	$ 181,983,545	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
23	Mar-11	$ 198,533,593	$ 1,102,964	$ 17,653,012	Mar-11		$ 198,533,593	$ 1,102,964	$ 17,653,012	$ 180,880,581	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
24	Apr-11	$ 198,533,593	$ 1,102,964	$ 18,755,976	Apr-11		$ 198,533,593	$ 1,102,964	$ 18,755,976	$ 179,777,617	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
25	May-11	$ 198,533,593	$ 1,102,964	$ 19,858,941	May-11		$ 198,533,593	$ 1,102,964	$ 19,858,941	$ 178,674,652	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
26	Jun-11	$ 198,533,593	$ 1,102,964	$ 20,961,905	Jun-11		$ 198,533,593	$ 1,102,964	$ 20,961,905	$ 177,571,688	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
27	Jul-11	$ 198,533,593	$ 1,102,964	$ 22,064,870	Jul-11		$ 198,533,593	$ 1,102,964	$ 22,064,870	$ 176,468,723	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
28	Aug-11	$ 198,533,593	$ 1,102,964	$ 23,167,834	Aug-11		$ 198,533,593	$ 1,102,964	$ 23,167,834	$ 175,365,759	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
29	Sep-11	$ 198,533,593	$ 1,102,964	$ 24,270,799	Sep-11		$ 198,533,593	$ 1,102,964	$ 24,270,799	$ 174,262,794	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
30	Oct-11	$ 198,533,593	$ 1,102,964	$ 25,373,763	Oct-11		$ 198,533,593	$ 1,102,964	$ 25,373,763	$ 173,159,830	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
31	Nov-11	$ 198,533,593	$ 1,102,964	$ 26,476,727	Nov-11		$ 198,533,593	$ 1,102,964	$ 26,476,727	$ 172,056,866	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
32	Dec-11	$ 198,533,593	$ 1,102,964	$ 27,579,692	Dec-11		$ 198,533,593	$ 1,102,964	$ 27,579,692	$ 170,953,901	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
33	12 Mon Tot		$ 13,235,573					$ 13,235,573				$ -				$ -		
34	13 Mon Avg	$ 198,533,593		$ 20,961,905			$ 198,533,593		$ 20,961,905	$ 177,571,688	$ -		$ -	$ -	$ -		$ -	$ -
35	Total Incentive Return:		$ 837,627						Incentive Return	$ 837,627			Incentive Return	$ -			Incentive Return	$ -

(A) 15-year accelerated depreciation expenses authorized in Docket Nos. EL08-31-000 and ER08-396-0(

Worksheet P1 - Projected Transmission Plant

For the 12 months ended - December 31, 2011

	Total Incentive, non-incentive and BPF Plant	Total Plant Additions			WEN & WES	Non-Incentive Plant			
	Year	Gross Plant	Depreciation	Accum. Dep.		Projected Non-Incentive Plant Additions	Non-Incentive Plant in Service	Non-Incentive Plant Depreciation Accrual(A)	Non-Incentive Plant Accumulated Depreciation
1								0.2000%	
2									
3					Plant Balances as of Dec 31, 200	$	875,398,455		$ 324,033,602
					Plant Additions:				
4	Jan-10	$ 985,948,807	$ 2,290,543	$ 332,499,683	Jan-10	$ 13,356,599	$ 888,755,054	$ 1,750,578	$ 325,784,180
5	Feb-10	$ 999,305,406	$ 2,317,253	$ 334,816,937	Feb-10	$ 13,356,599	$ 902,111,653	$ 1,777,288	$ 327,561,468
6	Mar-10	$ 1,012,662,005	$ 2,343,963	$ 337,160,900	Mar-10	$ 13,356,599	$ 915,468,252	$ 1,803,998	$ 329,365,466
7	Apr-10	$ 1,026,018,604	$ 2,370,673	$ 339,531,573	Apr-10	$ 13,356,599	$ 928,824,851	$ 1,830,708	$ 331,196,173
8	May-10	$ 1,039,375,203	$ 2,397,383	$ 341,928,955	May-10	$ 13,356,599	$ 942,181,450	$ 1,857,417	$ 333,053,591
9	Jun-10	$ 1,052,731,802	$ 2,424,093	$ 344,353,048	Jun-10	$ 13,356,599	$ 955,538,049	$ 1,884,127	$ 334,937,718
10	Jul-10	$ 1,066,088,400	$ 2,450,803	$ 346,803,851	Jul-10	$ 13,356,599	$ 968,894,647	$ 1,910,837	$ 336,848,555
11	Aug-10	$ 1,079,444,999	$ 2,477,512	$ 349,281,363	Aug-10	$ 13,356,599	$ 982,251,246	$ 1,937,547	$ 338,786,103
12	Sep-10	$ 1,194,141,438	$ 2,504,222	$ 351,785,585	Sep-10	$ 13,356,599	$ 995,607,845	$ 1,964,257	$ 340,750,359
13	Oct-10	$ 1,207,498,037	$ 3,093,931	$ 354,879,516	Oct-10	$ 13,356,599	$ 1,008,964,444	$ 1,990,967	$ 342,741,326
14	Nov-10	$ 1,220,854,636	$ 3,120,641	$ 358,000,157	Nov-10	$ 13,356,599	$ 1,022,321,043	$ 2,017,677	$ 344,759,003
15	Dec-10	$ 1,234,211,235	$ 3,147,351	$ 361,147,508	Dec-10	$ 13,356,599	$ 1,035,677,642	$ 2,044,387	$ 346,803,389
16	Jan-11	$ 1,241,883,402	$ 3,174,061	$ 364,321,569	Jan-11	$ 7,672,167	$ 1,043,349,809	$ 2,071,096	$ 348,874,486
17	Feb-11	$ 1,249,555,568	$ 3,189,403	$ 367,510,972	Feb-11	$ 7,672,167	$ 1,051,021,975	$ 2,086,439	$ 350,960,925
18	Mar-11	$ 1,257,227,735	$ 3,204,746	$ 370,715,718	Mar-11	$ 7,672,167	$ 1,058,694,142	$ 2,101,781	$ 353,062,706
19	Apr-11	$ 1,264,899,902	$ 3,220,088	$ 373,935,806	Apr-11	$ 7,672,167	$ 1,066,366,309	$ 2,117,124	$ 355,179,829
20	May-11	$ 1,272,572,068	$ 3,235,430	$ 377,171,236	May-11	$ 7,672,167	$ 1,074,038,475	$ 2,132,466	$ 357,312,295
21	Jun-11	$ 1,280,244,235	$ 3,250,773	$ 380,422,009	Jun-11	$ 7,672,167	$ 1,081,710,642	$ 2,147,808	$ 359,460,104
22	Jul-11	$ 1,287,916,402	$ 3,266,115	$ 383,688,124	Jul-11	$ 7,672,167	$ 1,089,382,809	$ 2,163,151	$ 361,623,255
23	Aug-11	$ 1,295,588,568	$ 3,281,458	$ 386,969,582	Aug-11	$ 7,672,167	$ 1,097,054,975	$ 2,178,493	$ 363,801,748
24	Sep-11	$ 1,303,260,735	$ 3,296,800	$ 390,266,382	Sep-11	$ 7,672,167	$ 1,104,727,142	$ 2,193,836	$ 365,995,584
25	Oct-11	$ 1,310,932,902	$ 3,312,143	$ 393,578,525	Oct-11	$ 7,672,167	$ 1,112,399,309	$ 2,209,178	$ 368,204,762
26	Nov-11	$ 1,318,605,068	$ 3,327,485	$ 396,906,010	Nov-11	$ 7,672,167	$ 1,120,071,475	$ 2,224,521	$ 370,429,282
27	Dec-11	$ 1,326,277,235	$ 3,342,827	$ 400,248,837	Dec-11	$ 7,672,167	$ 1,127,743,642	$ 2,239,863	$ 372,669,145
28	12 Mon Tot		$ 39,101,329		12-Month Depreciation Accrual			$ 25,865,756	
29	13 Mon Avg	$ 1,280,244,235		$ 380,529,406	13-Month Average Balance		$ 1,081,710,642		$ 359,567,501

Notes: (A) Actual transmission depreciation expense (Actual Gross Rev Req, page 2, line 10) divided by actual transmission plant in service (Actual Gross Rev Req, page 1, line 1) divided by 12 months.

Worksheet P2 - Projected Expenses and Revenue Credits

For the 12 months ended - December 31, 2011

Line	(1)	(2)	(3) WEN Actual Costs	(4) WES Actual Costs	(5) Total Costs	(6) Ratio of Expense To Net Plant in Service	(7) Projected Costs
						(Ratio of Cost to total)	(Ratio * Proj. Net Plant)
1	Net Plant in Service (WEN and WES)	(Actual Gross Rev, p. 1, ln 18, col 7)			$ 647,560,953		
2	Projected Net Plant in Service	(Projected Gross Rev, p 1, ln 8, c7)					$ 904,276,136
	Operation and Maintenance Expenses						
3	Transmission	(Actual Gross Rev, p2, ln 1, col 3 & 4)	$ 14,259,719	$ 12,440,680	$ 26,700,399	0.04123	$ 37,285,345
4	Less Account 561	(Actual Gross Rev, p2, ln 2, col 3 & 4)	951,328	777,436	1,728,764	0.00267	2,414,105
5	Less Account 565	(Actual Gross Rev, p2, ln 2a, col 3 & 4)	2,842,596	2,716,322	5,558,918	0.00858	7,762,662
6	A&G	(Actual Gross Rev, p2, ln 3, col 3 & 4)	82,212,174	92,795,749	175,007,923	0.27026	244,387,015
7	Less: Actual PBOP	(Actual Gross Rev, p2, ln 3a, col 3 & 4)	6,141,423	3,857,637	9,999,060		9,999,060
8	Plus: PBOP adder	(Actual Gross Rev, p2, ln 4, col 3 & 4)	9,697,558	6,642,051	16,339,609		16,339,609
9	Less FERC Annual Fees	(Actual Gross Rev, p2, ln 5, col 3 & 4)	-	-	-	-	-
10	Less EPRI	(Actual Gross Rev, p2, ln 6, col 3 & 4)	-	-	-	-	-
11	Less Total Advertising Costs	(Actual Gross Rev, p2, ln 6a, col 3 & 4)	616,143	388,549	1,004,692	0.00155	1,402,986
12	Less Total Regulatory Commission Expenses	(Actual Gross Rev, p2, ln 6b, col 3 & 4)	3,399,763	2,337,115	5,736,878	0.00886	8,011,172
13	Plus Transmission Related Reg. Comm. Exp.	(Actual Gross Rev, p2, ln 7, col 3 & 4)	71,724	45,052	116,776	0.00018	163,070
14	Plus Safety Advertising	(Actual Gross Rev, p2, ln 8, col 3 & 4)	15,391	9,668	25,059	0.00004	34,993
15	Common	(Actual Gross Rev, p2, ln 9, col 3 & 4)	-	-	-	-	-
16	Transmission Lease Payments	(Actual Gross Rev, p2, ln 10, col 3 & 4)	-	-	-	-	-
17	Total	(Sum lines 3,6,8,13,14,15&16 less lines 4,5,7,9,10,11,	$ 92,305,313	$ 101,856,141	$ 194,161,454		$ 268,620,048
	Other Taxes						
	LABOR RELATED						
18	Payroll	(Actual Gross Rev, p2, ln 16, col 3 & 4)	$ 5,483,325	$ 5,745,656	$ 11,228,981	0.01734	$ 15,680,531
19	Highway and vehicle	(Actual Gross Rev, p2, ln 17, col 3 & 4)	-	-	-	-	-
	PLANT RELATED				-	-	-
20	Property (Note P)	(Actual Gross Rev, p2, ln 18, col 3 & 4)	42,257,091	28,668,784	70,925,875	0.10953	99,043,304
21	Gross Receipts	(Actual Gross Rev, p2, ln 19, col 3 & 4)	-	-	-	-	-
22	Other	(Actual Gross Rev, p2, ln 20, col 3 & 4)	200,442	60,055	260,497	0.00040	363,767
23	Payments in lieu of taxes	(Actual Gross Rev, p2, ln 21, col 3 & 4)	-	-	-	-	-
23a	Total	(Sum lines 18 thru 23)	$ 47,940,858	$ 34,474,495	$ 82,415,353		$ 115,087,601

		WEN and WES
	Revenue Credits (WEN and WES)	
24	Account No. 454	$ 2,938,600
25	Account No. 456	20,688,570
26	Revenues from Grandfathered Interzonal Transaction	-
27	Revenues from service provided by the ISO at a discount	-
		$ 23,627,170

Worksheet P3 - Projected Transmission Network Load

For the 12 months ended - December 31, 2011

Line No.

1 Maximum Trans Network Load During the Summer of 2010 = 5,712 MW

	a	b	c
	Month	**Percentage of Maximum Transmission Network Load From 2007 (Worksheet B)**	**Projected Transmission Network Load (Col 2 x Line 1)**
2	January	70.74%	4,041
3	February	65.41%	3,736
4	March	63.00%	3,599
5	April	63.04%	3,601
6	May	73.22%	4,182
7	June	100.00%	5,712
8	July	95.56%	5,459
9	August	94.33%	5,388
10	September	69.55%	3,973
11	October	60.91%	3,479
12	November	62.65%	3,578
13	December	72.83%	4,160
14	Total		50,908
15	12-CP		4,242

Note: Maximum Transmission Network Load is the maximum hourly load measured on the Westar transmission system as of September 30 of each year. The data will be obtained from the Energy Accounting System.

Worksheet P4 - Projected Transmission Plant Related to Base Plan Funded Projects

For the 12 months ended - December 31, 2011

Total Base Plan Funded Projects (C)

1	**Total Plant**						**Project:**	Line: Kelly - Seneca 115 kV		**Project:**	Line: Timber Jct - Winfield 69 kV		**Project:**	Line: Jarbalo-Stranger Ckt 2 (Tap Line		**Project:**	Line: Gill - Clearwater 138 kV	
2							SPP Proj. ID	**P.020150** S.577(U.10738) 2009-10		SPP Proj. ID	**P.020151** S.623 (U.10811) 2009-13		SPP Proj. ID	**P.020154** S.493(U.10638) 2011-01		SPP Proj. ID	**P.020156** S.660(U.10866) 2011-02	
3							Deprec. Rate: (C)	0.1993% (A)		Deprec. Rate: (C)	0.1993% (A)		Deprec. Rate: (C)	0.1993% (A)		Deprec. Rate: (C)	0.1993% (A)	
4							Beginning Bal:	$ -		Beginning Bal:	$ -		Beginning Bal:	$ -		Beginning Bal:	$ -	
5		**Total**					Beginning Dep:	$ -		Beginning Dep:	$ -		Beginning Dep:	$ -		Beginning Dep:	$ -	
6							Beg Year-Mo.:			Beg Year-Mo.:			Beg Year-Mo.:			Beg Year-Mo.:		
	Year	**Gross Plant**	**Accm. Deprec.**	**Net Plant**	**Year**		Gross Plant	Accm. Deprec.	Net Plant	Gross Plant	Accm. Deprec.	Net Plant	Gross Plant	Accm. Deprec.	Net Plant	Gross Plant	Accm. Deprec.	Net Plant
7							$ -			$ -			$ -			$ -		
8	Jan-10	$ 1,706,110	$ 17,998	$ 1,688,112	Jan-10		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
9	Feb-10	$ 1,706,110	$ 21,398	$ 1,684,712	Feb-10		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10	Mar-10	$ 1,706,110	$ 24,798	$ 1,681,312	Mar-10		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
11	Apr-10	$ 1,706,110	$ 28,198	$ 1,677,912	Apr-10		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
12	May-10	$ 1,706,110	$ 31,598	$ 1,674,512	May-10		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
13	Jun-10	$ 45,873,199	$ 34,998	$ 45,838,201	Jun-10		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
14	Jul-10	$ 45,873,199	$ 126,422	$ 45,746,777	Jul-10		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
15	Aug-10	$ 45,873,199	$ 217,846	$ 45,655,353	Aug-10		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
16	Sep-10	$ 45,873,199	$ 309,270	$ 45,563,929	Sep-10		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
17	Oct-10	$ 45,873,199	$ 400,694	$ 45,472,505	Oct-10		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
18	Nov-10	$ 45,873,199	$ 492,118	$ 45,381,081	Nov-10		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
19	Dec-10	$ 57,303,199	$ 583,542	$ 56,719,657	Dec-10		$ -	$ -	$ -	$ 7,315,000	$ -	$ 7,315,000	$ -	$ -	$ -	$ -	$ -	$ -
20	Jan-11	$ 57,303,199	$ 697,746	$ 56,605,453	Jan-11		$ -	$ -	$ -	$ 7,315,000	$ 14,579	$ 7,300,421	$ -	$ -	$ -	$ -	$ -	$ -
21	Feb-11	$ 57,303,199	$ 811,950	$ 56,491,249	Feb-11		$ -	$ -	$ -	$ 7,315,000	$ 29,158	$ 7,285,842	$ -	$ -	$ -	$ -	$ -	$ -
22	Mar-11	$ 63,948,199	$ 926,154	$ 63,022,045	Mar-11		$ 6,645,000	$ -	$ 6,645,000	$ 7,315,000	$ 43,737	$ 7,271,263	$ -	$ -	$ -	$ -	$ -	$ -
23	Apr-11	$ 73,465,199	$ 1,053,601	$ 72,411,598	Apr-11		$ 6,645,000	$ 13,243	$ 6,631,757	$ 7,315,000	$ 58,316	$ 7,256,684	$ -	$ -	$ -	$ -	$ -	$ -
24	May-11	$ 77,301,199	$ 1,200,016	$ 76,101,183	May-11		$ 6,645,000	$ 26,486	$ 6,618,514	$ 7,315,000	$ 72,895	$ 7,242,105	$ -	$ -	$ -	$ -	$ -	$ -
25	Jun-11	$ 89,265,199	$ 1,354,076	$ 87,911,123	Jun-11		$ 6,645,000	$ 39,729	$ 6,605,271	$ 7,315,000	$ 87,474	$ 7,227,526	$ -	$ -	$ -	$ -	$ -	$ -
26	Jul-11	$ 102,533,199	$ 1,531,980	$ 101,001,219	Jul-11		$ 6,645,000	$ 52,972	$ 6,592,028	$ 7,315,000	$ 102,053	$ 7,212,947	$ -	$ -	$ -	$ 10,702,000	$ -	$ 10,702,000
27	Aug-11	$ 102,533,199	$ 1,736,327	$ 100,796,872	Aug-11		$ 6,645,000	$ 66,215	$ 6,578,785	$ 7,315,000	$ 116,632	$ 7,198,368	$ -	$ -	$ -	$ 10,702,000	$ 21,329	$ 10,680,671
28	Sep-11	$ 102,533,199	$ 1,940,674	$ 100,592,525	Sep-11		$ 6,645,000	$ 79,458	$ 6,565,542	$ 7,315,000	$ 131,211	$ 7,183,789	$ -	$ -	$ -	$ 10,702,000	$ 42,658	$ 10,659,342
29	Oct-11	$ 108,514,199	$ 2,145,021	$ 106,369,178	Oct-11		$ 6,645,000	$ 92,701	$ 6,552,299	$ 7,315,000	$ 145,790	$ 7,169,210	$ 5,981,000	$ -	$ 5,981,000	$ 10,702,000	$ 63,987	$ 10,638,013
30	Nov-11	$ 112,458,199	$ 2,361,288	$ 110,096,911	Nov-11		$ 6,645,000	$ 105,944	$ 6,539,056	$ 7,315,000	$ 160,369	$ 7,154,631	$ 5,981,000	$ 11,920	$ 5,969,080	$ 10,702,000	$ 85,316	$ 10,616,684
31	Dec-11	$ 118,282,199	$ 2,585,415	$ 115,696,784	Dec-11		$ 6,645,000	$ 119,187	$ 6,525,813	$ 7,315,000	$ 174,948	$ 7,140,052	$ 5,981,000	$ 23,840	$ 5,957,160	$ 10,702,000	$ 106,645	$ 10,595,355
32	13 Mon Avg	$ 86,364,891	$ 1,455,984	$ 84,908,907			$ 5,111,538	$ 45,841	$ 5,065,697	$ 7,315,000	$ 87,474	$ 7,227,526	$ 1,380,231	$ 2,751	$ 1,377,480	$ 4,939,385	$ 24,610	$ 4,914,774

Notes:
(A) Projected non-incentive transmission depreciation expense (P-1, page 2, line 28) divided by projected transmission plant in service (P-1, page 2, line 29) divided by 12.
(B) 15-year accelerated depreciation expenses authorized in Docket Nos. EL08-31-000 and ER08-396-000
(C) May also include Incentive Projects if Incentive Projects are also Base Plan Funded.

Worksheet P4 - Projected Transmission Plant Related to Base Plan Funded Projects

For the 12 months ended - December 31, 2011

1		**Project:**	Line: Richland - Rosehill Jct 69 kV		**Project:**	Line: Gill EC - Peck 69 kV Rebuild		**Project:**	Line: Ft Junction-Anzio 115 kV		**Project:**	Line: Coffeyville - Dearing 115 kV		**Project:**	Line: Chisolm-Ripley 69 kV (Rebuild)	
2		SPP Proj. ID	**P.021102** S.622(U.10810)	2011-03	SPP Proj. ID	**P.028203** S.173 (U.10222)	2009-15	SPP Proj. ID	**P.028204** S.170 (U.10219)	2008-04	SPP Proj. ID	**P.028211** S.318 (U.10412)	2009-11	SPP Proj. ID	**P.029153** S.625(U.10813)	2011-04
3		Deprec. Rate: (C)	0.1993%	(A)	Deprec. Rate: (C)	0.1993%	(A)	Deprec. Rate: (C)	0.1993%	(A)	Deprec. Rate: (C)	0.1993%	(A)	Deprec. Rate: (C)	0.1993%	(A)
4		Beginning Bal:	-		Beginning Bal:	263,066		Beginning Bal:	-		Beginning Bal:	-		Beginning Bal:	-	
5		Beginning Dep:	-		Beginning Dep:	3,127		Beginning Dep:	-		Beginning Dep:	-		Beginning Dep:	-	
6		Beg Year-Mo.:			Beg Year-Mo.:	2009-06		Beg Year-Mo.:			Beg Year-Mo.:			Beg Year-Mo.:		
	Year	Gross Plant	Accm. Deprec.	Net Plant	Gross Plant	Accm. Deprec.	Net Plant	Gross Plant	Accm. Deprec.	Net Plant	Gross Plant	Accm. Deprec.	Net Plant	Gross Plant	Accm. Deprec.	Net Plant
7		$ -			$ 263,066			$ -			$ -			$ -		
8	Jan-10	$ -	$ -	$ -	$ 263,066	$ 3,651	$ 259,415	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
9	Feb-10	$ -	$ -	$ -	$ 263,066	$ 4,175	$ 258,891	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10	Mar-10	$ -	$ -	$ -	$ 263,066	$ 4,699	$ 258,367	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
11	Apr-10	$ -	$ -	$ -	$ 263,066	$ 5,223	$ 257,843	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
12	May-10	$ -	$ -	$ -	$ 263,066	$ 5,747	$ 257,319	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
13	Jun-10	$ -	$ -	$ -	$ 6,538,928	$ 6,271	$ 6,532,657	$ 4,788,827	$ -	$ 4,788,827	$ 2,790,000	$ -	$ 2,790,000	$ -	$ -	$ -
14	Jul-10	$ -	$ -	$ -	$ 6,538,928	$ 19,303	$ 6,519,625	$ 4,788,827	$ 9,544	$ 4,779,283	$ 2,790,000	$ 5,560	$ 2,784,440	$ -	$ -	$ -
15	Aug-10	$ -	$ -	$ -	$ 6,538,928	$ 32,335	$ 6,506,593	$ 4,788,827	$ 19,088	$ 4,769,739	$ 2,790,000	$ 11,120	$ 2,778,880	$ -	$ -	$ -
16	Sep-10	$ -	$ -	$ -	$ 6,538,928	$ 45,367	$ 6,493,561	$ 4,788,827	$ 28,632	$ 4,760,195	$ 2,790,000	$ 16,680	$ 2,773,320	$ -	$ -	$ -
17	Oct-10	$ -	$ -	$ -	$ 6,538,928	$ 58,399	$ 6,480,529	$ 4,788,827	$ 38,176	$ 4,750,651	$ 2,790,000	$ 22,240	$ 2,767,760	$ -	$ -	$ -
18	Nov-10	$ -	$ -	$ -	$ 6,538,928	$ 71,431	$ 6,467,497	$ 4,788,827	$ 47,720	$ 4,741,107	$ 2,790,000	$ 27,800	$ 2,762,200	$ -	$ -	$ -
19	Dec-10	$ -	$ -	$ -	$ 6,538,928	$ 84,463	$ 6,454,465	$ 4,788,827	$ 57,264	$ 4,731,563	$ 2,790,000	$ 33,360	$ 2,756,640	$ -	$ -	$ -
20	Jan-11	$ -	$ -	$ -	$ 6,538,928	$ 97,495	$ 6,441,433	$ 4,788,827	$ 66,808	$ 4,722,019	$ 2,790,000	$ 38,920	$ 2,751,080	$ -	$ -	$ -
21	Feb-11	$ -	$ -	$ -	$ 6,538,928	$ 110,527	$ 6,428,401	$ 4,788,827	$ 76,352	$ 4,712,475	$ 2,790,000	$ 44,480	$ 2,745,520	$ -	$ -	$ -
22	Mar-11	$ -	$ -	$ -	$ 6,538,928	$ 123,559	$ 6,415,369	$ 4,788,827	$ 85,896	$ 4,702,931	$ 2,790,000	$ 50,040	$ 2,739,960	$ -	$ -	$ -
23	Apr-11	$ -	$ -	$ -	$ 6,538,928	$ 136,591	$ 6,402,337	$ 4,788,827	$ 95,440	$ 4,693,387	$ 2,790,000	$ 55,600	$ 2,734,400	$ -	$ -	$ -
24	May-11	$ -	$ -	$ -	$ 6,538,928	$ 149,623	$ 6,389,305	$ 4,788,827	$ 104,984	$ 4,683,843	$ 2,790,000	$ 61,160	$ 2,728,840	$ -	$ -	$ -
25	Jun-11	$ -	$ -	$ -	$ 6,538,928	$ 162,655	$ 6,376,273	$ 4,788,827	$ 114,528	$ 4,674,299	$ 2,790,000	$ 66,720	$ 2,723,280	$ -	$ -	$ -
26	Jul-11	$ -	$ -	$ -	$ 6,538,928	$ 175,687	$ 6,363,241	$ 4,788,827	$ 124,072	$ 4,664,755	$ 2,790,000	$ 72,280	$ 2,717,720	$ 2,566,000	$ -	$ 2,566,000
27	Aug-11	$ -	$ -	$ -	$ 6,538,928	$ 188,719	$ 6,350,209	$ 4,788,827	$ 133,616	$ 4,655,211	$ 2,790,000	$ 77,840	$ 2,712,160	$ 2,566,000	$ 5,114	$ 2,560,886
28	Sep-11	$ -	$ -	$ -	$ 6,538,928	$ 201,751	$ 6,337,177	$ 4,788,827	$ 143,160	$ 4,645,667	$ 2,790,000	$ 83,400	$ 2,706,600	$ 2,566,000	$ 10,228	$ 2,555,772
29	Oct-11	$ -	$ -	$ -	$ 6,538,928	$ 214,783	$ 6,324,145	$ 4,788,827	$ 152,704	$ 4,636,123	$ 2,790,000	$ 88,960	$ 2,701,040	$ 2,566,000	$ 15,342	$ 2,550,658
30	Nov-11	$ 3,944,000	$ -	$ 3,944,000	$ 6,538,928	$ 227,815	$ 6,311,113	$ 4,788,827	$ 162,248	$ 4,626,579	$ 2,790,000	$ 94,520	$ 2,695,480	$ 2,566,000	$ 20,456	$ 2,545,544
31	Dec-11	$ 3,944,000	$ 7,860	$ 3,936,140	$ 6,538,928	$ 240,847	$ 6,298,081	$ 4,788,827	$ 171,792	$ 4,617,035	$ 2,790,000	$ 100,080	$ 2,689,920	$ 2,566,000	$ 25,570	$ 2,540,430
32	13 Mon Avg	$ 606,769	$ 605	$ 606,165	$ 6,538,928	$ 162,655	$ 6,376,273	$ 4,788,827	$ 114,528	$ 4,674,299	$ 2,790,000	$ 66,720	$ 2,723,280	$ 1,184,308	$ 5,901	$ 1,178,407

Worksheet P4 - Projected Transmission Plant Related to Base Plan Funded Projects

For the 12 months ended - December 31, 2011

1		**Project:**	Line: Circle-HEC GT 115 kV (Rebuild)		**Project:**	Line: Stranger-NW Leav (Tap Line)		**Project:**	Multi: NW Manhattan		**Project:**	Line: Tecumseh Hill - 27th & Croco 115 kV		**Project:**	Line: 27th & Croco-41st & Calif 115 kV	
2		SPP Proj. ID	**P.029154** S.266(U.10349)	2011-05	SPP Proj. ID	**P.029157** S.493(U.10639)	2011-06	SPP Proj. ID	**P.029159** S.618 (U.10806, +)	2009-12	SPP Proj. ID	**P.029165** S.599 (U.10766)	2009-14	SPP Proj. ID	**P.029165A** S.600(U.10767)	2011-07
3		Deprec. Rate: (C)	0.1993%	(A)	Deprec. Rate: (C)	0.1993%	(A)	Deprec. Rate: (C)	0.1993%	(A)	Deprec. Rate: (C)	0.1993%	(A)	Deprec. Rate: (C)	0.1993%	(A)
4		Beginning Bal:	-		Beginning Bal:	-		Beginning Bal:	1,130,589		Beginning Bal:	-		Beginning Bal:	-	
5		Beginning Dep:	-		Beginning Dep:	-		Beginning Dep:	8,615		Beginning Dep:	-		Beginning Dep:	-	
6		Beg Year-Mo.:			Beg Year-Mo.:			Beg Year-Mo.:	2009-07		Beg Year-Mo.:			Beg Year-Mo.:		
	Year	Gross Plant	Accm. Deprec.	Net Plant	Gross Plant	Accm. Deprec.	Net Plant	Gross Plant	Accm. Deprec.	Net Plant	Gross Plant	Accm. Deprec.	Net Plant	Gross Plant	Accm. Deprec.	Net Plant
7		$ -			$ -			$ 1,130,589			$ -			$ -		
8	Jan-10	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,130,589	$ 10,868	$ 1,119,721	$ -	$ -	$ -	$ -	$ -	$ -
9	Feb-10	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,130,589	$ 13,121	$ 1,117,468	$ -	$ -	$ -	$ -	$ -	$ -
10	Mar-10	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,130,589	$ 15,374	$ 1,115,215	$ -	$ -	$ -	$ -	$ -	$ -
11	Apr-10	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,130,589	$ 17,627	$ 1,112,962	$ -	$ -	$ -	$ -	$ -	$ -
12	May-10	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,130,589	$ 19,880	$ 1,110,709	$ -	$ -	$ -	$ -	$ -	$ -
13	Jun-10	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,130,589	$ 22,133	$ 1,108,456	$ -	$ -	$ -	$ -	$ -	$ -
14	Jul-10	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,130,589	$ 24,386	$ 1,106,203	$ -	$ -	$ -	$ -	$ -	$ -
15	Aug-10	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,130,589	$ 26,639	$ 1,103,950	$ -	$ -	$ -	$ -	$ -	$ -
16	Sep-10	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,130,589	$ 28,892	$ 1,101,697	$ -	$ -	$ -	$ -	$ -	$ -
17	Oct-10	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,130,589	$ 31,145	$ 1,099,444	$ -	$ -	$ -	$ -	$ -	$ -
18	Nov-10	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,130,589	$ 33,398	$ 1,097,191	$ -	$ -	$ -	$ -	$ -	$ -
19	Dec-10	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,130,589	$ 35,651	$ 1,094,938	$ 4,115,000	$ -	$ 4,115,000	$ -	$ -	$ -
20	Jan-11	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,130,589	$ 37,904	$ 1,092,685	$ 4,115,000	$ 8,201	$ 4,106,799	$ -	$ -	$ -
21	Feb-11	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,130,589	$ 40,157	$ 1,090,432	$ 4,115,000	$ 16,402	$ 4,098,598	$ -	$ -	$ -
22	Mar-11	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,130,589	$ 42,410	$ 1,088,179	$ 4,115,000	$ 24,603	$ 4,090,397	$ -	$ -	$ -
23	Apr-11	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,130,589	$ 44,663	$ 1,085,926	$ 4,115,000	$ 32,804	$ 4,082,196	$ -	$ -	$ -
24	May-11	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,130,589	$ 46,916	$ 1,083,673	$ 4,115,000	$ 41,005	$ 4,073,995	$ 3,836,000	$ -	$ 3,836,000
25	Jun-11	$ 1,237,000	$ -	$ 1,237,000	$ 6,131,000	$ -	$ 6,131,000	$ 1,130,589	$ 49,169	$ 1,081,420	$ 4,115,000	$ 49,206	$ 4,065,794	$ 3,836,000	$ 7,645	$ 3,828,355
26	Jul-11	$ 1,237,000	$ 2,465	$ 1,234,535	$ 6,131,000	$ 12,219	$ 6,118,781	$ 1,130,589	$ 51,422	$ 1,079,167	$ 4,115,000	$ 57,407	$ 4,057,593	$ 3,836,000	$ 15,290	$ 3,820,710
27	Aug-11	$ 1,237,000	$ 4,930	$ 1,232,070	$ 6,131,000	$ 24,438	$ 6,106,562	$ 1,130,589	$ 53,675	$ 1,076,914	$ 4,115,000	$ 65,608	$ 4,049,392	$ 3,836,000	$ 22,935	$ 3,813,065
28	Sep-11	$ 1,237,000	$ 7,395	$ 1,229,605	$ 6,131,000	$ 36,657	$ 6,094,343	$ 1,130,589	$ 55,928	$ 1,074,661	$ 4,115,000	$ 73,809	$ 4,041,191	$ 3,836,000	$ 30,580	$ 3,805,420
29	Oct-11	$ 1,237,000	$ 9,860	$ 1,227,140	$ 6,131,000	$ 48,876	$ 6,082,124	$ 1,130,589	$ 58,181	$ 1,072,408	$ 4,115,000	$ 82,010	$ 4,032,990	$ 3,836,000	$ 38,225	$ 3,797,775
30	Nov-11	$ 1,237,000	$ 12,325	$ 1,224,675	$ 6,131,000	$ 61,095	$ 6,069,905	$ 1,130,589	$ 60,434	$ 1,070,155	$ 4,115,000	$ 90,211	$ 4,024,789	$ 3,836,000	$ 45,870	$ 3,790,130
31	Dec-11	$ 1,237,000	$ 14,790	$ 1,222,210	$ 6,131,000	$ 73,314	$ 6,057,686	$ 1,130,589	$ 62,687	$ 1,067,902	$ 4,115,000	$ 98,412	$ 4,016,588	$ 3,836,000	$ 53,515	$ 3,782,485
32	13 Mon Avg	$ 666,077	$ 3,982	$ 662,095	$ 3,301,308	$ 19,738	$ 3,281,569	$ 1,130,589	$ 49,169	$ 1,081,420	$ 4,115,000	$ 49,206	$ 4,065,794	$ 2,360,615	$ 16,466	$ 2,344,149

Worksheet P4 - Projected Transmission Plant Related to Base Plan Funded Projects

For the 12 months ended - December 31, 2011

1		**Project:**	Line: Knob Hill - Steele City 115 kV		**Project:**	Line: Vernon-Athens 69 kV		**Project:**	Line: Athens-Owl Crk (600 Rd) 69 kV		**Project:**	Line: Owl Creek-Lehigh Tap 69 kV		**Project:**	Line: Sumner Co-Timber Jct 138 kV	
2		SPP Proj. ID	**P.029168** S.578 (U.10739) 2009-09		SPP Proj. ID	**P.029169A** S.30224(U.50245) 2011-08		SPP Proj. ID	**P.029169B** S.30224(U.50232) 2011-09		SPP Proj. ID	**P.029169C** S.30224(U.50239) 2011-10		SPP Proj. ID	**P.110908** S.30231(U.50242) 2011-11	
3		Deprec. Rate: (C)	0.1993% (A)		Deprec. Rate: (C)	0.1993% (A)		Deprec. Rate: (C)	0.1993% (A)		Deprec. Rate: (C)	0.1993% (A)		Deprec. Rate: (C)	0.1993% (A)	
4		Beginning Bal:	-		Beginning Bal:	-		Beginning Bal:	-		Beginning Bal:	-		Beginning Bal:	-	
5		Beginning Dep:	-		Beginning Dep:	-		Beginning Dep:	-		Beginning Dep:	-		Beginning Dep:	-	
6		Beg Year-Mo.:			Beg Year-Mo.:			Beg Year-Mo.:			Beg Year-Mo.:			Beg Year-Mo.:		
	Year	Gross Plant	Accm. Deprec.	Net Plant	Gross Plant	Accm. Deprec.	Net Plant	Gross Plant	Accm. Deprec.	Net Plant	Gross Plant	Accm. Deprec.	Net Plant	Gross Plant	Accm. Deprec.	Net Plant
7		$ -			$ -			$ -			$ -			$ -		
8	Jan-10	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
9	Feb-10	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10	Mar-10	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
11	Apr-10	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
12	May-10	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
13	Jun-10	$ 29,227,450	$ -	$ 29,227,450	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
14	Jul-10	$ 29,227,450	$ 58,250	$ 29,169,200	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
15	Aug-10	$ 29,227,450	$ 116,500	$ 29,110,950	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
16	Sep-10	$ 29,227,450	$ 174,750	$ 29,052,700	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
17	Oct-10	$ 29,227,450	$ 233,000	$ 28,994,450	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
18	Nov-10	$ 29,227,450	$ 291,250	$ 28,936,200	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
19	Dec-10	$ 29,227,450	$ 349,500	$ 28,877,950	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
20	Jan-11	$ 29,227,450	$ 407,750	$ 28,819,700	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
21	Feb-11	$ 29,227,450	$ 466,000	$ 28,761,450	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
22	Mar-11	$ 29,227,450	$ 524,250	$ 28,703,200	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
23	Apr-11	$ 29,227,450	$ 582,500	$ 28,644,950	$ 3,460,000	$ -	$ 3,460,000	$ -	$ -	$ -	$ -	$ -	$ -	$ 6,057,000	$ -	$ 6,057,000
24	May-11	$ 29,227,450	$ 640,750	$ 28,586,700	$ 3,460,000	$ 6,896	$ 3,453,104	$ -	$ -	$ -	$ -	$ -	$ -	$ 6,057,000	$ 12,072	$ 6,044,928
25	Jun-11	$ 29,227,450	$ 699,000	$ 28,528,450	$ 3,460,000	$ 13,792	$ 3,446,208	$ 2,132,000	$ -	$ 2,132,000	$ -	$ -	$ -	$ 6,057,000	$ 24,144	$ 6,032,856
26	Jul-11	$ 29,227,450	$ 757,250	$ 28,470,200	$ 3,460,000	$ 20,688	$ 3,439,312	$ 2,132,000	$ 4,249	$ 2,127,751	$ -	$ -	$ -	$ 6,057,000	$ 36,216	$ 6,020,784
27	Aug-11	$ 29,227,450	$ 815,500	$ 28,411,950	$ 3,460,000	$ 27,584	$ 3,432,416	$ 2,132,000	$ 8,498	$ 2,123,502	$ -	$ -	$ -	$ 6,057,000	$ 48,288	$ 6,008,712
28	Sep-11	$ 29,227,450	$ 873,750	$ 28,353,700	$ 3,460,000	$ 34,480	$ 3,425,520	$ 2,132,000	$ 12,747	$ 2,119,253	$ -	$ -	$ -	$ 6,057,000	$ 60,360	$ 5,996,640
29	Oct-11	$ 29,227,450	$ 932,000	$ 28,295,450	$ 3,460,000	$ 41,376	$ 3,418,624	$ 2,132,000	$ 16,996	$ 2,115,004	$ -	$ -	$ -	$ 6,057,000	$ 72,432	$ 5,984,568
30	Nov-11	$ 29,227,450	$ 990,250	$ 28,237,200	$ 3,460,000	$ 48,272	$ 3,411,728	$ 2,132,000	$ 21,245	$ 2,110,755	$ -	$ -	$ -	$ 6,057,000	$ 84,504	$ 5,972,496
31	Dec-11	$ 29,227,450	$ 1,048,500	$ 28,178,950	$ 3,460,000	$ 55,168	$ 3,404,832	$ 2,132,000	$ 25,494	$ 2,106,506	$ 5,824,000	$ -	$ 5,824,000	$ 6,057,000	$ 96,576	$ 5,960,424
32	13 Mon Avg	$ 29,227,450	$ 699,000	$ 28,528,450	$ 2,395,385	$ 19,097	$ 2,376,288	$ 1,148,000	$ 6,864	$ 1,141,136	$ 448,000	$ -	$ 448,000	$ 4,193,308	$ 33,430	$ 4,159,878

Worksheet P4 - Projected Transmission Plant Related to Base Plan Funded Projects

For the 12 months ended - December 31, 2011

1		**Project:**	Device: Timber Jct 138 kV Capacitor		**Project:**	Device: Tioga 69 kV Capacitor		**Project:**	Device: Nortonville 69 kV		**Project:**	Device - 3rd & Van Buren		**Project:**	-	
2		SPP Proj. ID	**P.110909** S.30232(U.50243)	2011-12	SPP Proj. ID	**P.111107** S.30233(U.50244)	2011-13	SPP Proj. ID	**P.115101** S.30057 (U.50063)	2009-05	SPP Proj. ID	**P.118101** S.30082 (U.50088)	2008-08	SPP Proj. ID	-	-
3		Deprec. Rate: (C)	0.1993%	(A)	Deprec. Rate: (C)	0.1993%	(A)	Deprec. Rate: (C)	0.1993%	(A)	Deprec. Rate: (C)	0.1993%	(A)	Deprec. Rate: (C)	0.1993%	(A)
4		Beginning Bal:	-		Beginning Bal:	-		Beginning Bal:	-		Beginning Bal:	312,455		Beginning Bal:	-	
5		Beginning Dep:	-		Beginning Dep:	-		Beginning Dep:	-		Beginning Dep:	2,856		Beginning Dep:	-	
6		Beg Year-Mo.:			Beg Year-Mo.:			Beg Year-Mo.:			Beg Year-Mo.:	2009-06		Beg Year-Mo.:		
	Year	Gross Plant	Accm. Deprec.	Net Plant	Gross Plant	Accm. Deprec.	Net Plant	Gross Plant	Accm. Deprec.	Net Plant	Gross Plant	Accm. Deprec.	Net Plant	Gross Plant	Accm. Deprec.	Net Plant
7		$ -			$ -			$ -			$ 312,455			$ -		
8	Jan-10	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 312,455	$ 3,479	$ 308,976	$ -	$ -	$ -
9	Feb-10	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 312,455	$ 4,102	$ 308,353	$ -	$ -	$ -
10	Mar-10	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 312,455	$ 4,725	$ 307,730	$ -	$ -	$ -
11	Apr-10	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 312,455	$ 5,348	$ 307,107	$ -	$ -	$ -
12	May-10	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 312,455	$ 5,971	$ 306,484	$ -	$ -	$ -
13	Jun-10	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,084,949	$ -	$ 1,084,949	$ 312,455	$ 6,594	$ 305,861	$ -	$ -	$ -
14	Jul-10	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,084,949	$ 2,162	$ 1,082,787	$ 312,455	$ 7,217	$ 305,238	$ -	$ -	$ -
15	Aug-10	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,084,949	$ 4,324	$ 1,080,625	$ 312,455	$ 7,840	$ 304,615	$ -	$ -	$ -
16	Sep-10	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,084,949	$ 6,486	$ 1,078,463	$ 312,455	$ 8,463	$ 303,992	$ -	$ -	$ -
17	Oct-10	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,084,949	$ 8,648	$ 1,076,301	$ 312,455	$ 9,086	$ 303,369	$ -	$ -	$ -
18	Nov-10	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,084,949	$ 10,810	$ 1,074,139	$ 312,455	$ 9,709	$ 302,746	$ -	$ -	$ -
19	Dec-10	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,084,949	$ 12,972	$ 1,071,977	$ 312,455	$ 10,332	$ 302,123	$ -	$ -	$ -
20	Jan-11	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,084,949	$ 15,134	$ 1,069,815	$ 312,455	$ 10,955	$ 301,500	$ -	$ -	$ -
21	Feb-11	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,084,949	$ 17,296	$ 1,067,653	$ 312,455	$ 11,578	$ 300,877	$ -	$ -	$ -
22	Mar-11	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,084,949	$ 19,458	$ 1,065,491	$ 312,455	$ 12,201	$ 300,254	$ -	$ -	$ -
23	Apr-11	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,084,949	$ 21,620	$ 1,063,329	$ 312,455	$ 12,824	$ 299,631	$ -	$ -	$ -
24	May-11	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,084,949	$ 23,782	$ 1,061,167	$ 312,455	$ 13,447	$ 299,008	$ -	$ -	$ -
25	Jun-11	$ 1,737,000	$ -	$ 1,737,000	$ 727,000	$ -	$ 727,000	$ 1,084,949	$ 25,944	$ 1,059,005	$ 312,455	$ 14,070	$ 298,385	$ -	$ -	$ -
26	Jul-11	$ 1,737,000	$ 3,462	$ 1,733,538	$ 727,000	$ 1,449	$ 725,551	$ 1,084,949	$ 28,106	$ 1,056,843	$ 312,455	$ 14,693	$ 297,762	$ -	$ -	$ -
27	Aug-11	$ 1,737,000	$ 6,924	$ 1,730,076	$ 727,000	$ 2,898	$ 724,102	$ 1,084,949	$ 30,268	$ 1,054,681	$ 312,455	$ 15,316	$ 297,139	$ -	$ -	$ -
28	Sep-11	$ 1,737,000	$ 10,386	$ 1,726,614	$ 727,000	$ 4,347	$ 722,653	$ 1,084,949	$ 32,430	$ 1,052,519	$ 312,455	$ 15,939	$ 296,516	$ -	$ -	$ -
29	Oct-11	$ 1,737,000	$ 13,848	$ 1,723,152	$ 727,000	$ 5,796	$ 721,204	$ 1,084,949	$ 34,592	$ 1,050,357	$ 312,455	$ 16,562	$ 295,893	$ -	$ -	$ -
30	Nov-11	$ 1,737,000	$ 17,310	$ 1,719,690	$ 727,000	$ 7,245	$ 719,755	$ 1,084,949	$ 36,754	$ 1,048,195	$ 312,455	$ 17,185	$ 295,270	$ -	$ -	$ -
31	Dec-11	$ 1,737,000	$ 20,772	$ 1,716,228	$ 727,000	$ 8,694	$ 718,306	$ 1,084,949	$ 38,916	$ 1,046,033	$ 312,455	$ 17,808	$ 294,647	$ -	$ -	$ -
32	13 Mon Avg	$ 935,308	$ 5,592	$ 929,715	$ 391,462	$ 2,341	$ 389,121	$ 1,084,949	$ 25,944	$ 1,059,005	$ 312,455	$ 14,070	$ 298,385	$ -	$ -	$ -

Worksheet P4 - Projected Transmission Plant Related to Base Plan Funded Projects

For the 12 months ended - December 31, 2011

1		**Project:**	-		**Project:**	-		**Project:**	-		**Project:**	-		**Project:**	-				
2		SPP Proj. ID	-	-	SPP Proj. ID	-	-	SPP Proj. ID	-	-	SPP Proj. ID	-	-	SPP Proj. ID	-	-			
3		Deprec. Rate: (C)	0.1993%	(A)	Deprec. Rate: (C)	0.1993%	(A)	Deprec. Rate: (C)	0.1993%	(A)	Deprec. Rate: (C)	0.1993%	(A)	Deprec. Rate: (C)	0.1993%	(A)			
4		Beginning Bal:	-		Beginning Bal:	-		Beginning Bal:	-		Beginning Bal:	-		Beginning Bal:	-				
5		Beginning Dep:	-		Beginning Dep:	-		Beginning Dep:	-		Beginning Dep:	-		Beginning Dep:	-				
6		Beg Year-Mo.:			Beg Year-Mo.:			Beg Year-Mo.:			Beg Year-Mo.:			Beg Year-Mo.:					
	Year	Gross Plant	Accm. Deprec.	Net Plant	Gross Plant	Accm. Deprec.	Net Plant	Gross Plant	Accm. Deprec.	Net Plant	Gross Plant	Accm. Deprec.	Net Plant	Gross Plant	Accm. Deprec.	Net Plant			
7		$ -			$ -			$ -			$ -			$ -					
8	Jan-10	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -			
9	Feb-10	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -			
10	Mar-10	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -			
11	Apr-10	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -			
12	May-10	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -			
13	Jun-10	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -			
14	Jul-10	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -			
15	Aug-10	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -			
16	Sep-10	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -			
17	Oct-10	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -			
18	Nov-10	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -			
19	Dec-10	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -			
20	Jan-11	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -			
21	Feb-11	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -			
22	Mar-11	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -			
23	Apr-11	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -			
24	May-11	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -			
25	Jun-11	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -			
26	Jul-11	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -			
27	Aug-11	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -			
28	Sep-11	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -			
29	Oct-11	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -			
30	Nov-11	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -			
31	Dec-11	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -			
32	13 Mon Avg	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -			

Worksheet P5 - Projected Transmission Plant Related to Economic Portfolio Projects

For the 12 months ended - December 31, 2011

Total Economic Portfolio Funded Projects

1	**Total Plant**					**Project:**	Project E6		**Project:**	Project E7		**Project:**	Project E8		**Project:**	Project E9		**Project:**	Project E10	
2						SPP Proj. ID			SPP Proj. ID			SPP Proj. ID			SPP Proj. ID			SPP Proj. ID		
3						Deprec. Rate: (B)	0.1993% (A)		Deprec. Rate: (B)	0.1993% (A)		Deprec. Rate: (B)	0.1993% (A)		Deprec. Rate: (B)	0.1993% (A)		Deprec. Rate: (B)	0.1993% (A)	
4						Beginning Bal:	$ -		Beginning Bal:	$ -		Beginning Bal:	$ -		Beginning Bal:	$ -		Beginning Bal:	$ -	
5		**Total**				Beginning Dep:	$ -		Beginning Dep:	$ -		Beginning Dep:	$ -		Beginning Dep:	$ -		Beginning Dep:	$ -	
6						Beg Year-Mo.			Beg Year-Mo.			Beg Year-Mo.			Beg Year-Mo.			Beg Year-Mo.		
	Year	**Gross Plant**	**Accm. Deprec.**	**Net Plant**	**Year**	Gross Plant	Accm. Deprec.	Net Plant	Gross Plant	Accm. Deprec.	Net Plant	Gross Plant	Accm. Deprec.	Net Plant	Gross Plant	Accm. Deprec.	Net Plant	Gross Plant	Accm. Deprec.	Net Plant
7						$ -			$ -			$ -			$ -			$ -		
8		$ -	$ -	$ -	Jan-00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
9		$ -	$ -	$ -	Jan-00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10		$ -	$ -	$ -	Jan-00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
11		$ -	$ -	$ -	Jan-00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
12		$ -	$ -	$ -	Jan-00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
13		$ -	$ -	$ -	Jan-00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
14		$ -	$ -	$ -	Jan-00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
15		$ -	$ -	$ -	Jan-00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
16		$ -	$ -	$ -	Jan-00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
17		$ -	$ -	$ -	Jan-00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
18		$ -	$ -	$ -	Jan-00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
19		$ -	$ -	$ -	Jan-00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
20		$ -	$ -	$ -	Jan-00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
21		$ -	$ -	$ -	Jan-00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
22		$ -	$ -	$ -	Jan-00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
23		$ -	$ -	$ -	Jan-00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
24		$ -	$ -	$ -	Jan-00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
25		$ -	$ -	$ -	Jan-00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
26		$ -	$ -	$ -	Jan-00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
27		$ -	$ -	$ -	Jan-00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
28		$ -	$ -	$ -	Jan-00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
29		$ -	$ -	$ -	Jan-00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
30		$ -	$ -	$ -	Jan-00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
31		$ -	$ -	$ -	Jan-00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
32	13 Mon Avg	$ -	$ -	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Notes: (A) Projected transmission depreciation expense (Projected Gross Rev Req, page 1, line 10) divided by projected transmission plant in service (Projected Gross Rev Req, page 1, line 1) divided l
(B) May also include Incentive Projects if Incentive Projects are also Base Plan Funde