

INDEPENDENT ACCOUNTANTS' REPORT

To the Board of Directors of
Westar Energy, Inc.
Topeka, Kansas

We have examined management of Westar Energy, Inc.'s assertion, included in the accompanying Management's Assertion Regarding Disbursements for the Eligible Green Project ("Management's Assertion Report"), that an amount equal to or in excess of the net proceeds from the issuance of the \$350 million aggregate principal amount of First Mortgage Bonds, 2.55% due 2026 described in the Westar Energy, Inc. Eligible Green Project Disbursement Report was disbursed by Westar Energy, Inc. during the period from December 1, 2015 to April 3, 2017, for the construction of the Eligible Green Project in accordance with the Eligible Green Project Criteria set forth in Management's Assertion Report (the "Criteria"). Westar Energy, Inc.'s management is responsible for its assertion. Our responsibility is to express an opinion on management's assertion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether management's assertion is fairly stated, in all material respects. An examination involves performing procedures to obtain evidence about management's assertion. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of management's assertion, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

In our opinion, management's assertion that an amount equal to or in excess of the net proceeds from the issuance of the \$350 million aggregate principal amount of First Mortgage Bonds, 2.55% due 2026 described in the Westar Energy, Inc. Eligible Green Project Disbursement Report was disbursed by Westar Energy, Inc. during the period from December 1, 2015 to April 3, 2017, for the construction of the Eligible Green Project in accordance with the Criteria is fairly stated, in all material respects.

Deloitte + Touche LLP

June 19, 2017



Management's Assertion Regarding Disbursements for the Eligible Green Project

Westar Energy, Inc. ("WEI") is responsible for the completeness, accuracy and validity of the Westar Energy, Inc. Eligible Green Project Disbursement Report (the "Report") for the period from December 1, 2015 to April 3, 2017. WEI management asserts that an amount equal to or in excess of the net proceeds from the issuance of the \$350 million aggregate principal amount of First Mortgage Bonds, 2.55% due 2026 described in the Report was disbursed by WEI during the period from December 1, 2015 to April 3, 2017, for the construction of the Eligible Green Project in accordance with the Eligible Green Project Criteria detailed below.

Eligible Green Project Criteria

WEI's Eligible Green Project consists of the 280 megawatt Western Plains Wind Farm located in Ford County, Kansas. Expenditures for the Western Plains Wind Farm consist of component purchases, development and construction costs, and interconnection costs.

The eligible timeframe for disbursements is during the 12 months preceding June 20, 2016, the issuance date of the First Mortgage Bonds 2.55% due 2026, and up to July 1, 2026, the maturity date of such bonds.

Westar Energy, Inc. Eligible Green Project Disbursement Report
For the period from December 1, 2015 to April 3, 2017
Amounts in \$ Millions

Net Proceeds from First Mortgage Bonds

Issuance Date:	June 20, 2016
First Mortgage Bonds, 2.55% due 2026 — net proceeds	\$347.2

Disbursements for the Eligible Green Project for the Period from December 1, 2015 to April 3, 2017

Project	Amount Disbursed ⁽¹⁾
Western Plains Wind Farm	\$347.2

⁽¹⁾ Amount disbursed does not reflect the full construction cost of the Western Plains Wind Farm. The eligible timeframe for disbursements is during the 12 months preceding the issuance date of the First Mortgage Bonds and up to the respective maturity date of the bonds.