MATCHING GIFT FORM

Part B – Recipient institution, foundation or association completes this section and returns it with a letter attesting to the organization's 501(c)(3) status.

(Please type or print in ink)

| Name of Authorized Certifying Official | | | |
|--|-------------------------------|--|--|
| Title | | | |
| Telephone Number | | | |
| Amount of Donor's Gift | Amount That is Tax Deductible | | |

I certify that the above matching gift was received, that it will be used in accordance with guidelines described herein, and that this institution, foundation or association is tax exempt under section 501(c)(3) of the U.S. Internal Revenue Code. I further certify that no direct, tangible benefit will accrue to the donor, any member of his or her family, nor any related third party as a result of this gift.

Original Signature of Authorized Certifying Official (Stamped signatures will not be accepted)

Westar Energy Foundation Attn: Foundation President P.O. Box 889 Topeka, KS 66601-0889

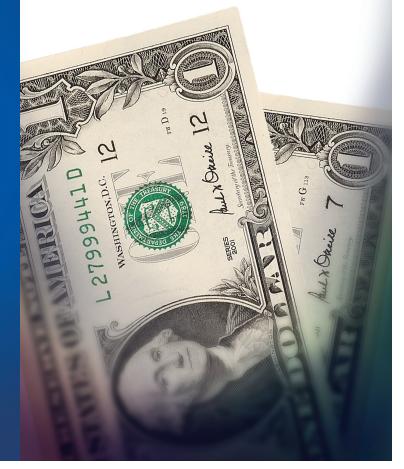
Administrative Conditions

- The Westar Energy Foundation reserves the right to amend or discontinue this program, in whole or part, at any time without notice.
- The Westar Energy Foundation reserves the right to verify the eligibility of any gift before paying the matching gift.
- The Westar Energy Foundation will determine the interpolation, application and administration of the program, and its decision shall be final.



WESTAR ENERGY MATCHING GIFT PROGRAM





©2007 Westar Energy. All Rights Reserved.

SHS 010885 1/07

THE MATCHING GIFT PROGRAM

The Matching Gift Program focuses on higher education by matching donations from employees, directors and retirees of Westar Energy. Also eligible for matching donations are the spouses of employees, directors and retirees. The minimum annual gift that will be matched is \$100, and the maximum is \$1,000 per household per calendar year.

The Foundation only matches up to \$40,000 to higher educational institutions. After the annual cap is reached, no more matches will be granted.

The Matching Gift Program Guidelines

- The contributions must be a personal gift of the eligible donor.
- The contributions must be paid, not merely pledged, by the donor.
- The Foundation will match contributions (\$1 for \$1) up to \$1,000 per household per calendar year for active employees and directors.
- For retirees, the Foundation will match contributions (\$.50 to \$1) per household per calendar year.
- The Matching Gift Program will be paid quarterly. Company donors will be notified when their gifts have been matched.
- The recipient institution must acknowledge matching gifts made on or before Dec. 31 by completing Part B of the matching gift form and mailing it to the Foundation no later than Jan. 31 of the following year.
- The recipient institution must be located in the state of Kansas. No matches will be sent outside of the state.
- Marketable securities will be eligible gifts for purposes of matching for values up to \$1,000 per household per calendar year. The value of such securities for matching purposes will be the average price (between the low and the high quotation if available, and, if not, the fair market value) on the date the gift was made.

The Matching Gift Program Institution Guidelines

In order to qualify for the Matching Gift Program, a recipient organization must meet the following requirements:

- Kansas colleges or universities offering at least a two-year program of study, including seminaries, theological schools, and schools or colleges within a university that conduct their own fund-raising efforts (such as law schools or medical schools)
- Tax-exempt educational funds, such as the United Negro College Fund, the American Indian College Fund or the Hispanic Association of Colleges and Universities
- 501(c)(3) tax-exempt status
- Location in Kansas
- Accreditation by nationally recognized regional or professional association

Matching gifts cannot be used for the following:

- Dues payable to national or local alumni groups, fraternities or sororities
- Gifts-in-kind (e.g., personal or real property other than securities; value of personal services)
- Gifts for non-scholastic programs or athletic departments and programs, including stadium construction or building funds
- Payment in lieu of tuition, books or other student fees
- Gifts fixed by a school as a condition for student enrollment
- Gifts affording the donor special privileges or benefits, such as preferred seating at athletic events, options to purchase preferred seating, use of athletic facilities and special parking privileges
- Gifts made jointly by several individuals or on behalf of an ineligible participant

Submitting a Matching Gift Request

Donors will complete Part A of the attached form and send it in to the educational institution, foundation or association. The recipient will complete Part B of the form and return it, along with a letter attesting to the organization's 501(c)(3) status, as soon as possible to:

Westar Energy Foundation Attn: Foundation President P.O. Box 889 Topeka, KS 66601-0889

TEL: (785) 575-1544 FAX: (785) 575-6399

MATCHING GIFT FORM

Part A – Donor fills in this section.

(Please type or print in ink)

- Fill in this section.
- Ensure the form is completed and signed.
- Send the form with your gift to the institution, foundation or association.

| Name of Donor | | |
|--------------------------|----------------|---------|
| Social Security Number | | |
| Address | | |
| City/State/ZIP Code | | |
| Company | | |
| Daytime Telephone Number | | |
| Date of Gift | Amount of Gift | |
| Securities: | □ Cash | □ Check |
| Stock | _ Shares \$ _ | |
| Bond | | |
| Name | | |

I certify that this gift is solely for the use of the organization named and that neither I, nor any member of my family, nor a related third party would benefit in any way from this gift. I further certify that the amount given is entirely my own.

Signature of Donor

The donor's signature authorizes the recipient institution, foundation or association to report the gift has been received to the Westar Energy Foundation. Countersignature by the authorized officer of the recipient organization confirms the receipt of the described gift.

| Name of Organization Receiving Gift | | | |
|-------------------------------------|--|--|--|
| Address | | | |
| C:t./Ctata/7ID Cada | | | |