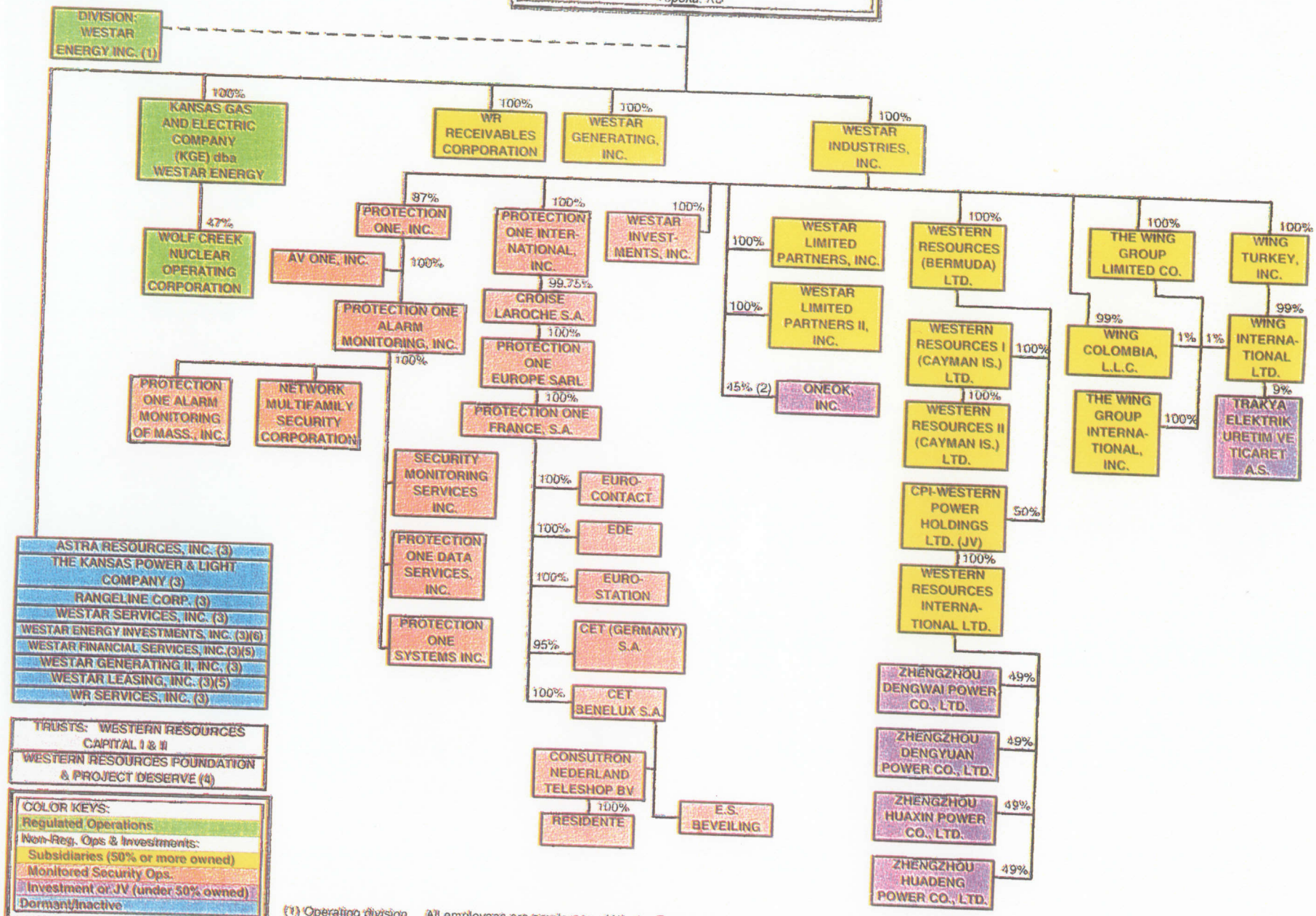
LEGAL STRUCTURE AT 08/23/02

WESTAR ENERGY, INC.

Topeka, KS



(1) Operating division. All employees are employees of Westar Energy, Inc.
(2) Common stock ownership is approx. 7.5%. Remaining ownership is in convertible preferred stock.
(3) Shell corporation to maintain rights to corporate name.
(4) Non-profit charitable foundations. (5) Subsidiary of Westar Industries, Inc. (6) Subsidiary of Astra Resources, Inc.