Form **990-PF**

Department of the Treasury
Internal Revenue Service

Return of Private Foundation

or Section 4947(a)(1) Trust Treated as Private Foundation

▶ Do not enter Social Security numbers on this form as it may be made public.

▶ Information about Form 990-PF and its separate instructions is at *www.irs.gov/form990pf*.

OMB No 1545-0052

2013

Open to Public Inspection

For calendar year 2013 or tax year beginning , 2013, and ending , 20

Name of foundation: KGE PROJECT DESERVE TRUST FUND

A Employer identification number: 48-6268846

Number and street (or P O box number if mail is not delivered to street address): 818 SOUTH KANSAS AVENUE

Room/suite:

B Telephone number (see instructions): 785-575-6335

City or town, state or province, country, and ZIP or foreign postal code: TOPEKA, KS 66612

C If exemption application is pending, check here ▶ ☐

D 1 Foreign organizations, check here ▶ ☐

2 Foreign organizations meeting the 85% test, check here and attach computation ▶ ☐

E If private foundation status was terminated under section 507(b)(1)(A), check here ▶ ☐

F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ▶ ☐

G Check all that apply: ☐ Initial return ☐ Initial return of a former public charity ☐ Final return ☐ Amended return ☐ Address change ☐ Name change

H Check type of organization: ☒ Section 501(c)(3) exempt private foundation ☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation

I Fair market value of all assets at end of year *(from Part II, col. (c), line 16)* ▶ $ 1,793,751

J Accounting method: ☒ Cash ☐ Accrual ☐ Other (specify) ____ *(Part I, column (d) must be on cash basis)*

Part I **Analysis of Revenue and Expenses** *(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions))*

			(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1	Contributions, gifts, grants, etc , received (attach schedule)				
	2	Check ▶ ☐ if the foundation is **not** required to attach Sch B				
	3	Interest on savings and temporary cash investments				
	4	Dividends and interest from securities	37,487	37,487		
	5a	Gross rents				
	b	Net rental income or (loss)				
	6a	Net gain or (loss) from sale of assets not on line 10	77,201			
	b	Gross sales price for all assets on line 6a 356,669				
	7	Capital gain net income (from Part IV, line 2)		77,201		
	8	Net short-term capital gain				
	9	Income modifications				
	10a	Gross sales less returns and allowances				
	b	Less Cost of goods sold				
	c	Gross profit or (loss) (attach schedule)				
	11	Other income (attach schedule) SCH 1	1,094	1,094		
	12	**Total.** Add lines 1 through 11	115,782	115,782		
Operating and Administrative Expenses	13	Compensation of officers, directors, trustees, etc				
	14	Other employee salaries and wages				
	15	Pension plans, employee benefits				
	16a	Legal fees (attach schedule)				
	b	Accounting fees (attach schedule)				
	c	Other professional fees (attach schedule)				
	17	Interest				
	18	Taxes (attach schedule) (see instructions) SCH 1	2,841	2,841		
	19	Depreciation (attach schedule) and depletion				
	20	Occupancy				
	21	Travel, conferences, and meetings				
	22	Printing and publications				
	23	Other expenses (attach schedule) SCH 1	6,260	6,260		
	24	**Total operating and administrative expenses.** Add lines 13 through 23	9,101	9,101		
	25	Contributions, gifts, grants paid	96,071			96,071
	26	**Total expenses and disbursements** Add lines 24 and 25	105,172	9,101		96,071
	27	Subtract line 26 from line 12				
	a	**Excess of revenue over expenses and disbursements**	10,610			
	b	**Net investment income** (if negative, enter -0-)		106,681		
	c	**Adjusted net income** (if negative, enter -0-)				

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JSA **For Paperwork Reduction Act Notice, see instructions.**
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Part II Balance Sheets

Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)

			Beginning of year	End of year	
			(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1	Cash - non-interest-bearing	46,470	39,683	39,683
	2	Savings and temporary cash investments			
	3	Accounts receivable ▶ Less allowance for doubtful accounts ▶			
	4	Pledges receivable ▶ Less allowance for doubtful accounts ▶			
	5	Grants receivable			
	6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)			
	7	Other notes and loans receivable (attach schedule) ▶ Less allowance for doubtful accounts ▶			
	8	Inventories for sale or use			
	9	Prepaid expenses and deferred charges			
	10 a	Investments - U S and state government obligations (attach schedule)			
	b	Investments - corporate stock (attach schedule) SCH 2	600,445	674,458	946,813
	c	Investments - corporate bonds (attach schedule) SCH 2	594,115	528,973	570,996
	11	Investments - land, buildings, and equipment basis ▶ Less accumulated depreciation (attach schedule) ▶			
	12	Investments - mortgage loans			
	13	Investments - other (attach schedule)			
	14	Land, buildings, and equipment basis ▶ Less accumulated depreciation (attach schedule) ▶			
	15	Other assets (describe ▶ ALTERNATIVE INVESTMENTS)	235,035	243,561	236,259
	16	**Total assets** (to be completed by all filers - see the instructions Also, see page 1, item I)	1,476,065	1,486,675	1,793,751
Liabilities	17	Accounts payable and accrued expenses			
	18	Grants payable			
	19	Deferred revenue			
	20	Loans from officers, directors, trustees, and other disqualified persons			
	21	Mortgages and other notes payable (attach schedule)			
	22	Other liabilities (describe ▶)			
	23	**Total liabilities** (add lines 17 through 22)			
Net Assets or Fund Balances		**Foundations that follow SFAS 117, check here ▶ ☒ and complete lines 24 through 26 and lines 30 and 31.**			
	24	Unrestricted			
	25	Temporarily restricted			
	26	Permanently restricted	1,476,065	1,486,675	
		Foundations that do not follow SFAS 117, ▶ ☐ check here and complete lines 27 through 31.			
	27	Capital stock, trust principal, or current funds			
	28	Paid-in or capital surplus, or land, bldg , and equipment fund			
	29	Retained earnings, accumulated income, endowment, or other funds			
	30	**Total net assets or fund balances** (see instructions)	1,476,065	1,486,675	
	31	**Total liabilities and net assets/fund balances** (see instructions)	1,476,065	1,486,675	

Part III Analysis of Changes in Net Assets or Fund Balances

1	Total net assets or fund balances at beginning of year - Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year's return)	1	1,476,065
2	Enter amount from Part I, line 27a	2	10,610
3	Other increases not included in line 2 (itemize) ▶	3	
4	Add lines 1, 2, and 3	4	1,486,675
5	Decreases not included in line 2 (itemize) ▶	5	
6	Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	1,486,675

Part IV Capital Gains and Losses for Tax on Investment Income

	(a) List and describe the kind(s) of property sold (e g , real estate, 2-story brick warehouse, or common stock, 200 shs. MLC Co)	(b) How acquired P - Purchase D - Donation	(c) Date acquired (mo , day, yr)	(d) Date sold (mo., day, yr)
1a	SCHEDULE 3, PAGE 1	P	VARIOUS	2013
b	SCHEDULE 3, PAGE 2	P	VARIOUS	2013
c				
d				
e				

	(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a	319,078		279,468	39,610
b	37,591			37,591
c				
d				
e				

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69

	(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
a				39,610
b				37,591
c				
d				
e				

2 Capital gain net income or (net capital loss) { If gain, also enter in Part I, line 7 / If (loss), enter -0- in Part I, line 7 } 2 77,201

3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6). If gain, also enter in Part I, line 8, column (c) (see instructions). If (loss), enter -0- in Part I, line 8 3

Part V Qualification Under Section 4940(e) for Reduced Tax on Net Investment Income

(For optional use by domestic private foundations subject to the section 4940(a) tax on net investment income.)

If section 4940(d)(2) applies, leave this part blank.

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period? ☐ Yes ☒ No

If "Yes," the foundation does not qualify under section 4940(e). Do not complete this part.

1 Enter the appropriate amount in each column for each year, see the instructions before making any entries

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col (b) divided by col (c))
2012	92,903	1,657,875	0.0560
2011	95,646	1,656,152	0.0578
2010	95,400	1,584,914	0.0602
2009	81,848	1,421,712	0.0576
2008	113,632	1,645,186	0.0691

2	**Total** of line 1, column (d)	2	0.3007
3	Average distribution ratio for the 5-year base period - divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years	3	0.0601
4	Enter the net value of noncharitable-use assets for 2013 from Part X, line 5	4	1,728,263
5	Multiply line 4 by line 3	5	103,869
6	Enter 1% of net investment income (1% of Part I, line 27b)	6	1,067
7	Add lines 5 and 6	7	104,936
8	Enter qualifying distributions from Part XII, line 4	8	96,071

If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate. See the Part VI instructions

Part VI ` Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948 - see instructions)

1a'	Exempt operating foundations described in section 4940(d)(2), check here ▶ ☐ and enter "N/A" on line 1 . . . Date of ruling or determination letter _______________ (attach copy of letter if necessary - see instructions)				
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here ▶ ☐ and enter 1% of Part I, line 27b			1	2,134
c	All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col. (b)				
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-) . . .			2	
3	Add lines 1 and 2			3	2,134
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-) . . .			4	
5	**Tax based on investment income.** Subtract line 4 from line 3 If zero or less, enter -0-			5	2,134
6	Credits/Payments				
a	2013 estimated tax payments and 2012 overpayment credited to 2013 . . .	6a	2,500		
b	Exempt foreign organizations - tax withheld at source	6b			
c	Tax paid with application for extension of time to file (Form 8868)	6c			
d	Backup withholding erroneously withheld	6d			
7	Total credits and payments Add lines 6a through 6d			7	2,500
8	Enter any **penalty** for underpayment of estimated tax. Check here ☐ if Form 2220 is attached			8	
9	**Tax due.** If the total of lines 5 and 8 is more than line 7, enter **amount owed** . . . . ▶			9	
10	**Overpayment.** If line 7 is more than the total of lines 5 and 8, enter the **amount overpaid** . . . . ▶			10	366
11	Enter the amount of line 10 to be **Credited to 2014 estimated tax** ▶ 366 **Refunded** ▶			11	

Part VII-A Statements Regarding Activities

			Yes	No
1a	During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?	1a		X
b	Did it spend more than $100 during the year (either directly or indirectly) for political purposes (see Instructions for the definition)?	1b		X
	*If the answer is "Yes" to **1a** or **1b**, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities*			
c	Did the foundation file **Form 1120-POL** for this year?	1c		X
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year (1) On the foundation ▶ $ ______________ (2) On foundation managers ▶ $ ______________			
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers ▶ $ ______________			
2	Has the foundation engaged in any activities that have not previously been reported to the IRS? SCH 5 . . . . *If "Yes," attach a detailed description of the activities*	2		X
3	Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? *If "Yes," attach a conformed copy of the changes* . . . . . . SCH 5	3	X	
4a	Did the foundation have unrelated business gross income of $1,000 or more during the year? N/A	4a		X
b	If "Yes," has it filed a tax return on **Form 990-T** for this year?	4b		
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? . . . . *If "Yes," attach the statement required by General Instruction T*	5		X
6	Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either ● By language in the governing instrument, or ● By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	6	X	
7	Did the foundation have at least $5,000 in assets at any time during the year? *If "Yes," complete Part II, col (c), and Part XV*	7	X	
8a	Enter the states to which the foundation reports or with which it is registered (see instructions) ▶ Kansas			
b	If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by *General Instruction G? If "No," attach explanation.*	8b	X	
9	Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2013 or the taxable year beginning in 2013 (see instructions for Part XIV)? *If "Yes," complete Part XIV*	9		X
10	Did any persons become substantial contributors during the tax year? *If "Yes," attach a schedule listing their names and addresses*	10		X

Part VII-A Statements Regarding Activities *(continued)*

			Yes	No
11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions)	11		X
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement (see instructions)	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	X	

Website address ▶

14 The books are in care of ▶ THE COMMERCE TRUST COMPANY Telephone no ▶ 316-261-4634

Located at ▶ P.O. BOX 637, WICHITA, KS ZIP+4 ▶ 67202

15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of **Form 1041** - Check here ▶ ☐

and enter the amount of tax-exempt interest received or accrued during the year ▶ 15

			Yes	No
16	At any time during calendar year 2013, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?	16		X
	See the instructions for exceptions and filing requirements for Form TD F 90-22.1 If "Yes," enter the name of the foreign country ▶			

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies. Yes No

1a During the year did the foundation (either directly or indirectly)

(1) Engage in the sale or exchange, or leasing of property with a disqualified person? ☐ Yes ☒ No

(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? ☐ Yes ☒ No

(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? ☐ Yes ☒ No

(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? ☐ Yes ☒ No

(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? ☐ Yes ☒ No

(6) Agree to pay money or property to a government official? (**Exception.** Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days) ☐ Yes ☒ No

			Yes	No
b	If any answer is "Yes" to 1a(1)-(6), did **any** of the acts fail to qualify under the exceptions described in Regulations section 53 4941(d)-3 or in a current notice regarding disaster assistance (see instructions)? N/A	1b		
	Organizations relying on a current notice regarding disaster assistance check here ▶ ☐			
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2013?	1c		X

2 Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))

a At the end of tax year 2013, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2013? N/A ☐ Yes ☒ No

If "Yes," list the years ▶ , , ,

			Yes	No
b	Are there any years listed in 2a for which the foundation is **not** applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to **all** years listed, answer "No" and attach statement - see instructions) N/A	2b		

c If the provisions of section 4942(a)(2) are being applied to **any** of the years listed in 2a, list the years here N/A

▶ , , ,

3a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? ☐ Yes ☒ No

			Yes	No
b	If "Yes," did it have excess business holdings in 2013 as a result of **(1)** any purchase by the foundation or disqualified persons after May 26, 1969, **(2)** the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest, or **(3)** the lapse of the 10-, 15-, or 20-year first phase holding period? *(Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2013)* N/A	3b		
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		X
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2013?	4b		X

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required *(continued)*

5a During the year did the foundation pay or incur any amount to

(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? ☐ Yes ☒ No

(2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive? ☐ Yes ☒ No

(3) Provide a grant to an individual for travel, study, or other similar purposes? ☐ Yes ☒ No

(4) Provide a grant to an organization other than a charitable, etc, organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? (see instructions) ☐ Yes ☒ No

(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals? ☐ Yes ☒ No

b If any answer is "Yes" to 5a(1)-(5), did **any** of the transactions fail to qualify under the exceptions described in Regulations section 53 4945 or in a current notice regarding disaster assistance (see instructions)? N/A **5b**

Organizations relying on a current notice regarding disaster assistance check here ▶ ☐

c If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? N/A ☐ Yes ☐ No

If "Yes," attach the statement required by Regulations section 53 4945-5(d)

6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☒ No

b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? **6b** No: X

If "Yes" to 6b, file Form 8870

7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction? ☐ Yes ☒ No

b If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction? N/A **7b**

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors

1 List all officers, directors, trustees, foundation managers and their compensation (see instructions).

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
SCHEDULE 4				

2 Compensation of five highest-paid employees (other than those included on line 1 - see instructions). If none, enter "NONE."

(a) Name and address of each employee paid more than $50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
NONE				

Total number of other employees paid over $50,000 ▶ 0

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors *(continued)*

3 Five highest-paid independent contractors for professional services (see instructions). If none, enter "NONE."

(a) Name and address of each person paid more than $50,000	(b) Type of service	(c) Compensation
NONE		
Total number of others receiving over $50,000 for professional services ▶		0

Part IX-A Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc	Expenses
1 N/A	
2 N/A	
3 N/A	
4 N/A	

Part IX-B Summary of Program-Related Investments (see instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount
1 N/A	
2 N/A	
All other program-related investments See instructions 3 N/A	
Total. Add lines 1 through 3 ▶	

Part X Minimum Investment Return (All domestic foundations must complete this part. Foreign foundations, see instructions.)

1		Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes		
	a	Average monthly fair market value of securities	1a	1,717,556
	b	Average of monthly cash balances	1b	37,026
	c	Fair market value of all other assets (see instructions)	1c	
	d	**Total** (add lines 1a, b, and c)	1d	1,754,582
	e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation) 1e		
2		Acquisition indebtedness applicable to line 1 assets	2	
3		Subtract line 2 from line 1d	3	1,754,582
4		Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	26,319
5		**Net value of noncharitable-use assets.** Subtract line 4 from line 3 Enter here and on Part V, line 4	5	1,728,263
6		**Minimum investment return.** Enter 5% of line 5	6	86,413

Part XI Distributable Amount (see instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations check here ▶ ☐ and do not complete this part.)

1	Minimum investment return from Part X, line 6			1	86,413
2a	Tax on investment income for 2013 from Part VI, line 5	2a	2,134		
b	Income tax for 2013. (This does not include the tax from Part VI.)	2b			
c	Add lines 2a and 2b			2c	2,134
3	Distributable amount before adjustments. Subtract line 2c from line 1			3	84,279
4	Recoveries of amounts treated as qualifying distributions			4	
5	Add lines 3 and 4			5	84,279
6	Deduction from distributable amount (see instructions)			6	
7	**Distributable amount** as adjusted Subtract line 6 from line 5. Enter here and on Part XIII, line 1			7	84,279

Part XII Qualifying Distributions (see instructions)

1		Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:		
	a	Expenses, contributions, gifts, etc. - total from Part I, column (d), line 26	1a	96,071
	b	Program-related investments - total from Part IX-B	1b	
2		Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc, purposes	2	
3		Amounts set aside for specific charitable projects that satisfy the:		
	a	Suitability test (prior IRS approval required)	3a	
	b	Cash distribution test (attach the required schedule)	3b	
4		**Qualifying distributions.** Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	4	96,071
5		Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b (see instructions)	5	
6		**Adjusted qualifying distributions.** Subtract line 5 from line 4	6	96,071

Note. The amount on line 6 will be used in Part V, column (b), in subsequent years when calculating whether the foundation qualifies for the section 4940(e) reduction of tax in those years.

Part XIII Undistributed Income (see instructions)

			(a) Corpus	(b) Years prior to 2012	(c) 2012	(d) 2013
1	Distributable amount for 2013 from Part XI, line 7					84,279
2	Undistributed income, if any, as of the end of 2013					
a	Enter amount for 2012 only					
b	Total for prior years 20____,20_____,20_____					
3	Excess distributions carryover, if any, to 2013					
a	From 2008	31,906				
b	From 2009	11,703				
c	From 2010	17,397				
d	From 2011	14,493				
e	From 2012	11,941				
f	**Total** of lines 3a through e		87,440			
4	Qualifying distributions for 2013 from Part XII, line 4 ▶ $ 96,071					
a	Applied to 2012, but not more than line 2a					
b	Applied to undistributed income of prior years (Election required - see instructions)					
c	Treated as distributions out of corpus (Election required - see instructions)					
d	Applied to 2013 distributable amount					84,279
e	Remaining amount distributed out of corpus		11,792			
5	Excess distributions carryover applied to 2013 *(If an amount appears in column (d), the same amount must be shown in column (a))*					
6	**Enter the net total of each column as indicated below:**					
a	Corpus Add lines 3f, 4c, and 4e Subtract line 5		99,232			
b	Prior years' undistributed income Subtract line 4b from line 2b					
c	Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed					
d	Subtract line 6c from line 6b Taxable amount - see instructions					
e	Undistributed income for 2012 Subtract line 4a from line 2a Taxable amount - see instructions					
f	Undistributed income for 2013 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2014					
7	Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions)		31,906			
8	Excess distributions carryover from 2008 not applied on line 5 or line 7 (see instructions)					
9	**Excess distributions carryover to 2014.** Subtract lines 7 and 8 from line 6a		67,326			
10	Analysis of line 9					
a	Excess from 2009	11,703				
b	Excess from 2010	17,397				
c	Excess from 2011	14,493				
d	Excess from 2012	11,941				
e	Excess from 2013	11,792				

Part XIV Private Operating Foundations (see instructions and Part VII-A, question 9)

1a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2013, enter the date of the ruling . . . . ▶ N/A

b Check box to indicate whether the foundation is a private operating foundation described in section ☐ 4942(j)(3) or ☐ 4942(j)(5)

	Tax year	Prior 3 years			(e) Total
	(a) 2013	(b) 2012	(c) 2011	(d) 2010	
2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed					
b 85% of line 2a					
c Qualifying distributions from Part XII, line 4 for each year listed .					
d Amounts included in line 2c not used directly for active conduct of exempt activities					
e Qualifying distributions made directly for active conduct of exempt activities Subtract line 2d from line 2c					
3 Complete 3a, b, or c for the alternative test relied upon **a** "Assets" alternative test - enter **(1)** Value of all assets . . .					
(2) Value of assets qualifying under section 4942(j)(3)(B)(i).					
b "Endowment" alternative test- enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed . . .					
c "Support" alternative test - enter **(1)** Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)					
(2) Support from general public and 5 or more exempt organizations as provided in section 4942 (j)(3)(B)(iii)					
(3) Largest amount of support from an exempt organization.					
(4) Gross investment income .					

Part XV Supplementary Information (Complete this part only if the foundation had $5,000 or more in assets at any time during the year - see instructions.)

1 Information Regarding Foundation Managers:

a List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than $5,000). (See section 507(d)(2).)

NONE

b List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest.

NONE

2 Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs:

Check here ▶ ☒ if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc (see instructions) to individuals or organizations under other conditions, complete items 2a, b, c, and d

a The name, address, and telephone number or e-mail address of the person to whom applications should be addressed:

N/A

b The form in which applications should be submitted and information and materials they should include:

N/A

c Any submission deadlines:

N/A

d Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors:

N/A

Part XV Supplementary Information (continued)

3 Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year*				
MIDWAY KANSAS CHAPTER OF THE AMERICAN RED CROSS PROJECT DESERVE 707 N. MAIN WICHITA, KS 67203	N/A		PUBLIC ENERGY ASSISTANCE FOR HELPING THE ELDERLY, HANDICAPPED, AND INDIGENT WITH PAYMENT OF UTILITY BILLS AND HOME WEATHERIZATION.	96,071
Total . . . . ▶ **3a**				96,071
b *Approved for future payment*				
Total . . . . ▶ **3b**				

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated	Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See instructions)
	(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	
1 Program service revenue					
a					
b					
c					
d					
e					
f					
g Fees and contracts from government agencies					
2 Membership dues and assessments					
3 Interest on savings and temporary cash investments					
4 Dividends and interest from securities			14	37,487	
5 Net rental income or (loss) from real estate					
a Debt-financed property					
b Not debt-financed property					
6 Net rental income or (loss) from personal property					
7 Other investment income			14	1,094	
8 Gain or (loss) from sales of assets other than inventory			18	77,201	
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory					
11 Other revenue a					
b					
c					
d					
e					
12 Subtotal Add columns (b), (d), and (e)				115,782	

13 Total. Add line 12, columns (b), (d), and (e) 13 115,782

(See worksheet in line 13 instructions to verify calculations)

Part XVI-B Relationship of Activities to the Accomplishment of Exempt Purposes

Line No. ▼	Explain below how each activity for which income is reported in column (e) of Part XVI-A contributed importantly to the accomplishment of the foundation's exempt purposes (other than by providing funds for such purposes). (See instructions)
	N/A

Part XVII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations

			Yes	No
1	Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?			
a	Transfers from the reporting foundation to a noncharitable exempt organization of:			
	(1) Cash	1a(1)		X
	(2) Other assets	1a(2)		X
b	Other transactions			
	(1) Sales of assets to a noncharitable exempt organization	1b(1)		X
	(2) Purchases of assets from a noncharitable exempt organization	1b(2)		X
	(3) Rental of facilities, equipment, or other assets	1b(3)		X
	(4) Reimbursement arrangements	1b(4)		X
	(5) Loans or loan guarantees	1b(5)		X
	(6) Performance of services or membership or fundraising solicitations	1b(6)		X
c	Sharing of facilities, equipment, mailing lists, other assets, or paid employees	1c		X

d If the answer to any of the above is "Yes," complete the following schedule Column **(b)** should always show the fair market value of the goods, other assets, or services given by the reporting foundation If the foundation received less than fair market value in any transaction or sharing arrangement, show in column **(d)** the value of the goods, other assets, or services received.

(a) Line no	**(b)** Amount involved	**(c)** Name of noncharitable exempt organization	**(d)** Description of transfers, transactions, and sharing arrangements
N/A			

2a Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? ☐ Yes ☒ No

b If "Yes," complete the following schedule

(a) Name of organization	**(b)** Type of organization	**(c)** Description of relationship
N/A		

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge

▶ | 5/13/14 ▶ TRUSTEE

Signature of officer or trustee Date Title

May the IRS discuss this return with the preparer shown below (see instructions)? ☐ Yes ☐ No

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN

Firm's name ▶

Firm's EIN ▶

Firm's address ▶

Phone no

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KG&E Project Deserve Trust Fund
Return of Private Foundation - Calendar Year 2013
Employer Identification Number: 48-6268846

Other Income, Part 1, Line 11

Dividends - JP Morgan Alerian MLP Index ETN	1,094
Total Other Income	**1,094**

Taxes, Part 1, Line 18

Excise Tax on Investment Income	2,505
Foreign taxes Withheld	336
Total Taxes	**2,841**

Other Expenses, Part 1, Line 23

Account Management Fees	6,074
2013 Fee for EFTPS Remittance of Tax Payments	150
Other	36
Total Other Expenses	**6,260**

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KGE Project Deserve Trust Fund
Return of Private Foundation - Calendar Year 2013
Employer Identification Number: 48-6268846

Part II, Investments Held, Line 10

	Beg Of Year Book Value	End Of Year Book Value	End Of Year Market Value
Line 10b - Investments - Corporate Stock			
Allianz Nfj Dividend Value Fund - Ins	51,280	40,961	74,552
American Century Growth Fund - Instl Fund # 320	46,683	41,393	62,875
Artisan Mid Cap Value Fund - Inv	27,818	24,067	50,809
Blackrock Small Cap Growth Equity Portfolio Inst	34,169	0	0
Columbia Acorn International Fund-Z	21,875	33,875	40,283
Commerce Growth Fund Institutional Fund # 337	63,312	54,812	90,932
Commerce Midcap Growth Fund Institutional # 339	19,160	19,160	27,723
Commerce Value Fund Institutional Fund # 346	52,427	59,927	87,964
Invesco Developing Market Fund Class R5	25,000	50,000	49,683
iShares Russell Midcap Value Index Fund	22,546	22,546	33,184
iShares Russell 1000 Value Index Fund	54,726	62,268	90,874
Laudus Growth Investors US Large Cap Growth Fund	50,000	0	0
MFS Research International Fund-I	57,101	74,601	88,106
Morgan Stanley Institutional Fund Trust Mid Cap Growth Portfoli	40,444	40,444	60,481
Prudential Jennison Mid Cap Growth Fund Inc-Z	0	15,000	17,084
T Rowe Price New Horizons Funds	0	40,000	46,761
Target Small Capitalization Value Portfolio	33,904	38,904	57,012
Wells Fargo Advantage Premier Large Company Growth Fund_	0	56,500	68,489
Total	600,445	674,458	946,813
Line 10c - Investments - Corporate Bonds			
Blackrock High Yield Bond Portfolio	12,500	10,086	10,602
Commerce Bond Fund #333	379,339	336,020	373,706
Dodge & Cox Income Fund	103,675	84,210	85,430
Fidelity Advisor Emerging Markets Income Fund-I	10,000	10,000	9,239
Hartford Floating Rate Fund-Y	7,500	10,500	10,701
iShares S&P US Preferred Stock Index Fund	19,740	19,740	18,415
Pimco Emerging Local Bond Fund Is	10,000	10,000	8,777
Vanguard Intermediate Term Investment Grade Fund Adm	51,361	48,417	54,126
Total	594,115	528,973	570,996
Line 15 - Other Assets			
Absolute Strategies Fund-I	80,000	70,124	68,580
AQR Managed Futures Strategy Fund I	0	35,000	36,548
DWS Rreef Real Estate Securities Fund-Inst	15,000	13,017	11,588
iShares Comex Gold Trust	20,180	0	0
JP Morgan Alerian MLP Index ETN	19,855	19,855	23,175
Pimco All Asset All Authority Fund Is	65,000	54,565	50,018
Pimco Commodity Realreturn Strategy Fund-Ins	20,000	30,000	24,513
Prudential Global Real Estate Fund Z	15,000	21,000	21,836
Total	235,035	243,561	236,259

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KGE Project Deserve Trust Fund
Return of Private Foundation - Calendar Year 2013
Employer Identification Number: 48-6268846

Part IV, Capital Gains and Losses for Tax on Investment Income

(a) Property Sold	(b) How Acquired	(c) Date Acquired	(d) Date Sold	(e) Gross sales price minus expense of sale	(f) Depreciation allowed or allowable	(g) Cost or other basis	(h) Gain or (loss)
Allianz Nfj Dividend Value Fund - Ins	P	1/29/2009	7/19/2013	17,500		10,319	7,181
American Century Growth Fund - Instl Fund # 320	P	7/29/2010	7/19/2013	7,500		5,290	2,210
Artisan Mid Cap Value Fund - Inv	P	1/29/2009	6/11/2013	7,500		3,750	3,750
Blackrock Small Cap Growth Equity Portfolio Inst	P	1/29/2009	1/3/2013	19,599		11,169	8,430
Commerce Bond Fund #333	P	12/1/2005	1/3/2013	50,000		43,319	6,681
Commerce Growth Fund Institutional Fund # 337	P	4/29/2004	6/11/2013	12,500		8,500	4,000
Dodge & Cox Income Fund	P	7/26/2011	1/3/2013	20,000		19,465	535
Vanguard Intermediate Term Investment Grade Fund Adm	P	1/29/2009	1/3/2013	3,500		2,945	555
Total Part IV, Long Term Gain(Loss)				138,099	0	104,757	33,342
Absolute Strategies Fund-I	P	7/27/2012	6/11/2013	20,000		19,876	124
Blackrock High Yield Bond Portfolio	P	8/2/2012	6/11/2013	2,500		2,414	86
Blackrock Small Cap Growth Equity Portfolio Inst	P	Various	1/3/2013	21,659		23,000	(1,341)
DWS Rreef Real Estate Securities Fund-Inst	P	7/27/2012	1/28/2013	2,000		1,983	17
iShares Comex Gold Trust	P	Various	4/12/2013	23,023		25,487	(2,464)
iShares Comex Gold Trust	P	7/30/2012	12/31/2013	13		13	0
iShares Comex Gold Trust	P	1/9/2013	12/31/2013	3		3	0
Janus Triton Fund I	P	1/3/2013	6/11/2013	45,751		41,500	4,251
Laudus Growth Investors US Large Cap Growth Fund	P	Various	6/11/2013	56,030		50,000	6,030
Pimco All Asset All Authority Fund Is	P	8/2/2012	7/19/2013	10,000		10,435	(435)
Total Part IV, Short Term Gain(Loss)				180,979	0	174,711	6,268
1a Totals Part IV, Line 1a				**319,078**	**0**	**279,468**	**39,610**

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KGE Project Deserve Trust Fund
Return of Private Foundation - Calendar Year 2013
Employer Identification Number: 48-6268846

Part IV, Capital Gains and Losses for Tax on Investment Income

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Property Sold	How Acquired	Date Acquired	Date Sold	Gross sales price minus expense of sale	Depreciation allowed or allowable	Cost or other basis	Gain or (loss)
American Century Growth Fund - Instl Fund # 320	P	Various	12/19/2013	3,012			3,012
AQR Managed Futures Strategy Fund I	P	Various	12/24/2013	332			332
Artisan Mid Cap Value Fund - Inv	P	Various	11/25/2013	1,835			1,835
Blackrock High Yield Bond Portfolio	P	Various	12/23/2013	159			159
Columbia Acorn International Fund-Z	P	Various	12/13/2013	1,662			1,662
Commerce Growth Fund Institutional Fund # 337	P	Various	12/9/2013	9,743			9,743
Commerce Midcap Growth Fund Institutional # 339	P	Various	12/9/2013	2,642			2,642
Commerce Value Fund Institutional Fund # 346	P	Various	12/9/2013	65			65
DWS Rreef Real Estate Securities Fund Inst	P	Various	12/20/2013	502			502
DWS Rreef Real Estate Securities Fund Inst	P	Various	6/24/2013	13			13
Fidelity Advisor Emerging Markets Income Fund-I	P	Various	2/19/2013	53			53
Invesco Developing Market Fund Class R5	P	Various	12/17/2013	146			146
Morgan Stanley Institutional Fund Trust	P	Various	12/18/2013	2,959			2,959
Pimco Emerging Local Bond Fund Is	P	Various	12/24/2013	27			27
Prudential Jennison Mid Cap Growth Fund Inc-Z	P	Various	12/18/2013	279			279
T Rowe Price New Horizons Funds	P	Various	12/18/2013	2,618			2,618
Target Small Capitalization Value Portfolio	P	Various	12/17/2013	3,093			3,093
Vanguard Intermediate Term Investment Grade Fund Adm	P	Various	4/2/2013	408			408
Vanguard Intermediate Term Investment Grade Fund Adm	P	Various	12/18/2013	616			616
Totals Part IV, L/T Capital Gain Dividends Distributions, Line 1b				30,164	0	0	30,164
American Century Growth Fund - Instl Fund # 320	P	Various	12/19/2013	638			638
Artisan Mid Cap Value Fund Ins	P	Various	11/25/2013	223			223
Blackrock High Yield Bond Portfolio	P	Various	12/23/2013	11			11
Commerce Growth Fund Institutional Fund # 337	P	Various	12/9/2013	3,297			3,297
Commerce Midcap Growth Fund Institutional # 339	P	Various	12/9/2013	528			528
DWS Rreef Real Estate Securities Fund Inst	P	Various	12/20/2013	130			130
Fidelity Advisor Emerging Markets Income Fund I	P	Various	12/23/2013	13			13
Morgan Stanley Institutional Fund Trust	P	Various	12/18/2013	568			568
Pimco Commodity Realreturn Strategy Fund Ins	P	Various	12/13/2013	407			407
Prudential Jennison Mid Cap Growth Fund Inc-Z	P	Various	12/18/2013	141			141
Target Small Capitalization Value Portfolio	P	Various	12/17/2013	929			929
T Rowe Price New Horizons Funds	P	Various	12/18/2013	475			475
Vanguard Intermediate Term Investment Grade Fund Adm	P	Various	4/2/2013	67			67
Totals Part IV, S/T Capital Gain Dividends Distributions, Line 1b				7,427	0	0	7,427
1b Totals Part IV, Line 1b				**37,591**	**0**	**0**	**37,591**

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KG&E Project Deserve Trust Fund
Return of Private Foundation - Calendar Year 2013
Employer Identification Number: 48-6268846

Information about Officers, Directors, Trustees, Foundation Managers, High Paid Employees, and Contractors

1) List of officers, directors, trustees, and foundation managers:

Name & Address	Title & Avg. Hrs Devoted Per Week	Contributions to Employee Benefit Plan	Expense Account	Compensation
Pete Sumners (1) Westar Energy 818 S Kansas Ave. Topeka, KS 66612	Trustee - .5 hrs.	$0	$0	$0
Candace Johnson 1900 E. Douglas Wichita, KS 67214	Trustee - .5 hrs.	$0	$0	$0
Ronald D. Myers 5926 E. 10th St. N Wichita, KS 67208 316-682-6370	Trustee - 5 hrs.	$0	$0	$0
Robert (Bob) Crawford 8830 Shannon Way Ct Wichita, KS 67206 316-644-2020	Trustee - .5hrs.	$0	$0	$0
Megan Gottschalk-Hammersmith Reno County Chapter 111 N. Walnut Ste B Hutchinson, KS 67502 620-662-3363	Trustee - .5hrs	$0	$0	$0

(1) Pete Sumners was replaced by Erin La Row effective January 15, 2014.

Form 990-PF
Schedule 5

KG&E Project DESERVE Trust Fund
Return of Private Foundation – Calendar Year 2013
Employer Identification Number – 48-6268846

Part VII-A, Statements Regarding Activities, Line 2 and Line 3

Part VII-A, Line 2: "Has the Foundation engaged in any activities that have not previously been reported to the IRS?"

Answer: No. As disclosed in Schedule 5 in the Foundation's 2012 Form 990-PF, there is still pending a ruling request with the IRS (contact Patrick Sternal, SE:T:ED:RA:T:4, NCA-534-16, 1111 Constitution Avenue, N.W., Washington, D.C. 20224) regarding those matters disclosed in the 2012 Schedule 5. Contrary to the statement in the 2012 Schedule 5, Foundation no longer considers Westar to be a substantial contributor to the Foundation. Moreover, Foundation no longer considers either Westar or KG&E to be disqualified persons.

Part VII-A, Line 3: "Has the Foundation made any changes, not previously reported to the IRS, in its governing instrument, Articles of Incorporation, or Bylaws, or other similar instruments? If "yes," attach a conformed copy of the changes."

Answer: Yes, and attached is (1) a copy of the Second Amended and Restated Trust Fund Agreement dated March 4, 2004 and (2) a copy of the "Instrument Of Amendment To The KG&E Project Deserve Trust Fund Agreement" dated January 1, 2014.

INSTRUMENT OF AMENDMENT TO THE KG&E PROJECT DESERVE TRUST FUND AGREEMENT

The KG&E Project Deserve Trust Fund Second Amended and Restated Trust Fund Agreement, dated March 4, 2004 (the "Second Amended and Restated Trust Agreement") provides in Section 16 that Kansas Gas and Electric Company ("KG&E") reserves the right, with the consent of the Midway-Kansas Chapter of the American Red Cross ("Midway Chapter"), to alter and amend the Trust Agreement by a written notice delivered to the Board of Trustees. Pursuant to that Section, the following amendments to the Trust Agreement are made by KG&E:

A. Section 3, listed paragraph 2 of the Second Amended and Restated Trust Agreement is amended in its entirety and replaced by the following:

> 2. The Chairman of the Board of Directors of KG&E (or an individual designated by such chairman who is a member of the board of directors of KG&E, or is an officer of KG&E, or is an employee of Westar Energy, Inc., a Kansas corporation);

B. The last paragraph of Section 16 of the Second Amended and Restated Trust Agreement is amended in its entirety and replaced by the following:

> Upon termination of this trust instrument, the Board of Trustees shall, after paying or making provision for the payment of all of the liabilities of the trust, dispose of all of the Trust Assets exclusively for the purposes of the trust in such manner, or to such organization or organizations organized and operated exclusively for charitable, educational, religious or scientific purposes, as shall at the time qualify as an exempt organization or organizations under Section 501(c)(3) of the Code, or the corresponding provision of any future United States internal revenue law, or to such organization or organizations which are described in Section 170(c)(1) or (2) of the Code, or the corresponding provision of any future United States internal revenue law, as the Board of Trustees shall determine. No trustee or officer of the trust or any private individual shall be entitled to share in the distribution of any of the Trust Assets upon dissolution of the trust. Any Trust Assets not so disposed of shall be disposed of by a court of competent jurisdiction exclusively for such purposes or to such organization or organizations, as such court shall determine, which are organized and operated exclusively for such purposes.

IN WITNESS WHEREOF, KG&E has adopted this Instrument of Amendment the 15th day of January, 2014.

KANSAS GAS AND ELECTRIC COMPANY

By:______________________________
Mark A. Ruelle
Chairman of the Board and President

CONSENT TO
AMENDMENT TO THE KG&E
PROJECT DESERVE TRUST FUND AGREEMENT

The Midway-Kansas Chapter of the American Red Cross hereby consents to the foregoing Amendment, dated January 15, 2014, to the KG&E Project Deserve Trust Fund Second Amended and Restated Trust Fund Agreement.

AMERICAN RED CROSS
MIDWAY-KANSAS CHAPTER

By: Beverly Morlan
Name: Beverly Morlan
Title: Executive Director

ACKNOWLEDGEMENT

The Board of Trustees of the KG&E Project Deserve Trust Fund hereby acknowledges receipt of the foregoing Amendment, dated January 16, 2014, to the KG&E Project Deserve Trust Fund Second Amended and Restated Trust Fund Agreement.

KG&E PROJECT DESERVE TRUST FUND
BOARD OF TRUSTEES

Ronald D. Myers
Name (print): RONALD D MYERS

RR Crawford
Name (print): Robert R CRAWFORD

Megan Gottschalk-Hammersmith
Name (print): Megan Gottschalk-Hammersmith

Name (print): Candace Johnson

Name (print): Erin La Row

KG&E PROJECT DESERVE TRUST FUND
SECOND AMENDED AND RESTATED TRUST FUND AGREEMENT

Whereas, Kansas Gas & Electric Company ("KG&E") created a trust named the "KG&E Project DESERVE Trust Fund" under a "Trust Fund Agreement" dated October 10, 1984;

Whereas, KG&E, with the consent of the Midway-Kansas Chapter of the American Red Cross ("Midway Chapter"), amended and restated the trust fund agreement pursuant to an instrument dated January 1, 2001;

Whereas, KG&E desires to further amend and restate the trust fund agreement with the consent of the Midway Chapter;

Whereas, the Midway Chapter has consented to the amendments set forth in this instrument;

Now, therefore, in consideration of the covenants and agreements contained in this second amended and restated trust fund agreement, this instrument amends and restates the trust fund agreement creating the KG&E Project DESERVE Trust Fund dated October 10, 1984.

On the effective date of this instrument (March 4, 2004), the trustees shall hold in trust, and shall administer pursuant to the trust fund agreement, all assets that the trustees acquire (such property hereinafter being referred to collectively as the "Trust Estate"). The Trust Estate shall be held and administered in accordance with the terms of this trust fund agreement.

1. **Trust Name.** The name of this trust is the KG&E Project DESERVE Trust Fund.

2. **Trust Purpose.** This trust shall benefit Project DESERVE and Project DESERVE Williams Refund. Both Project DESERVE and Project DESERVE Williams Refund are solely managed and operated by the Midway Chapter.

This trust is created to secure income from the Trust Estate for the benefit of Project DESERVE and Project DESERVE Williams Refund and to organize the distribution of that income, undiminished by commission, stipend or expenses whenever possible.

The provisions of this agreement shall be liberally construed in the interest and for the benefit of Project DESERVE and Project DESERVE Williams Refund.

3. **Board of Trustees.** This trust shall be governed by its Board of Trustees.

The Board of Trustees shall consist of five trustees.

The following persons shall serve as trustees:

1. The chairman of the board of directors of the Midway Chapter (or an individual designated by such chairman who is a member of the executive committee of the board of directors of the Midway Chapter or an officer of the Midway Chapter);

2. The chairman of the board of directors of KG&E (or an individual designated by such chairman who is member of the board of directors of KG&E or is an officer of KG&E);

3. The chairman of the Project DESERVE Monitoring Committee;

4. A director of the Midway Chapter who is appointed by the chairman of the board of directors of the Midway Chapter; and

5. A member of the Project DESERVE Monitoring Committee who is representing a Kansas chapter of the American Red Cross that is not otherwise represented on the Board of Trustees. Such trustee shall serve a two year term on the board and shall be appointed by the chairman of the Project DESERVE Monitoring Committee.

The chairman of the board of directors of KG&E (or the individual designated by such chairman to serve as a trustee) shall serve as chairman of the Board of Trustees. At any regular meeting that such person is not able to attend, the chairman of the board of directors of the Midway Chapter (or the individual designated by such chairman to serve as a trustee) shall act as chairman of the Board of Trustees.

The Board of Trustees shall meet in January in each year and in July of each year at the offices of the Midway Chapter or such other place as the chairman of the Board of Trustees may designate. The chairman may call such additional meetings as the chairman shall deem necessary.

Written notice of all meetings shall be given to each trustee stating the time and place of the meeting. Such notice shall be sent to each trustee at least 15 days before the meeting either in writing or by electronic transmission. Attendance of a trustee at any meeting shall constitute a waiver of notice of such meeting except where a trustee attends a meeting for the express purpose of objecting to the transaction of any business because the meeting is not lawfully called or convened.

Three members of the Board of Trustees shall constitute a quorum for the transaction of business. The act of a majority of the trustees present at a meeting at which a quorum is present, in person or by proxy, shall be the act of the Board of Trustees and shall bind the Board of Trustees.

At any meeting of the Board of Trustees, a trustee may vote by proxy executed in writing and delivered to another trustee or by proxy delivered by electronic transmission by the trustee to another trustee. No proxy shall be valid after eleven months from the date of its execution or delivery, unless otherwise provided in the proxy.

The Board of Trustees may appoint standing or temporary committees made up of one or more trustees and invest such committees with such powers as the Board of Trustees sees fit. The committees shall be required to keep regular minutes of their transactions and shall report the same to the Board of Trustees at the Board of Trustees' regular meetings or at such other times requested by the Board of Trustees.

The Board of Trustees may conduct its business by adopting a written consent signed by a majority of the trustees, and such consent shall have the same force and effect as if the resolutions set forth in the written consent were adopted at a properly called and conducted meeting of the Board of Trustees.

4. **No Court Supervision.** The powers and authorities granted to the Board of Trustees under this agreement or by law shall be exercised and performed without order, approval or confirmation of any court. The trustees shall not be required to file with any court, any notice of appointment as trustee, any copy of the instrument creating this trust, or any list of beneficiaries under the trust. The trustees shall not be required to file any inventory of trust property, or any intermediate, final or distribution accounting with any court.

5. **Trustee Bond and Indemnification.** No bond, surety or other security shall be required of a trustee.

Except for an action brought by the trust or the Board of Trustees, KG&E shall indemnify any current or former trustee or chairman of the Board of Trustees that is made a party, or is threatened to be made a party, to any threatened, pending or contemplated action, suit or proceeding, whether civil, criminal, administrative or investigative, by reason of the fact that such person is or was a trustee or chairman. KG&E shall indemnify such person against payments made by such person that are actually and reasonably incurred and that are in the nature of expenses, judgments, fines and amounts paid in settlement, including attorneys' fees, if such person acted in good faith and in a manner such person reasonably believed to be in the best interest of the trust and the Board of Trustees. With respect to any criminal action or proceeding, no such payment shall be made if the person had reasonable cause to believe such person's conduct was unlawful.

Expenses incurred by a current or former trustee or chairman in defending a civil or criminal action, suit or proceeding, shall be paid by KG&E in advance of the final disposition of such action, suit or proceeding, upon receipt of an undertaking by or on behalf of such person to repay such amount if it is ultimately determined that the person is not entitled to be indemnified as authorized in this section.

KG&E shall not be required to indemnify a current or former trustee or chairman from amounts owed or paid by such person as a result of (i) a breach of the trustee's duty of loyalty to the trust fund, (ii) acts or omissions not in good faith or which involve intentional misconduct or a knowing violation of law, or (iii) for any transaction from which the trustee derived any improper personal benefit.

This indemnification provision shall survive the termination of this agreement.

6. **Powers of Board of Trustees.** The Board of Trustees shall have all those powers granted to trustees under the Uniform Trust Code, K.S.A. § 58a-101 *et. seq.*, as such code is amended from time to time.

In addition, the Board of Trustees shall have the full right, power and authority, in their sole and absolute discretion and without authorization by any court, to invest, manage and administer the Trust Estate. Such authority shall include the authority to select a qualified investment manager and to delegate to that investment manager the responsibility for investing, managing, and administering the Trust Estate. The Board of Trustees shall have authority to reasonably compensate the investment manager for its services and to deduct this expense from the income or principal of the Trust Estate.

The Board of Trustees shall, at least annually, review the investment methods of the manager and review the investment results.

The Board of Trustees shall not be liable for the acts or omissions of any agents when the agents shall have been selected by the Board of Trustees using reasonable care and due diligence.

7. **Trust Shares and Distributions.**

Quarterly Distributions. The Board of Trustees shall manage and administer the Trust Estate and collect the income derived from such funds. The Board of Trustees shall distribute the income of the Trust Estate each year to Project DESERVE and Project DESERVE Williams Refund. Such distributions shall be made in four equal installments within 30 days after the end of each calendar quarter.

The Board of Trustees shall have no control over, or responsibility for, the use of the distributions from the Trust Estate to Project DESERVE and Project DESERVE Williams Refund.

Funding of Project DESERVE Williams Refund. On or about March 4, 2003, a refund received by Westar Energy, Inc. for overcharges in connection Westar's purchase of natural gas was, pursuant to an order of the Kansas Corporation Commission, contributed to the trustees by Westar Energy, Inc. to be held under this trust fund agreement. Such funds were combined with the existing principal of the Trust Estate subject to the requirement that a percentage of the income of the Trust Estate be allocated to Project DESERVE Williams Refund and used exclusively to pay costs of electric service for Westar Energy, Inc. customers who meet low income qualifications (such qualifications to be determined from time to time by Project DESERVE Williams Refund).

Beginning in calendar year 2004, the Trust Estate shall be divided into two separate trust shares, one share shall be held for the benefit of Project DESERVE and one share shall be held for the benefit of Project DESERVE Williams Refund.

2004 Distributions. For the calendar year 2004, the trustees shall distribute the following amount as the income from the Project DESERVE Williams Refund trust share: an amount equal to 83% of 6% of the amount of the refund. The trustees shall distribute 6% of the fair market value of the Trust Estate on the first day of January 2004 as the income from the Project DESERVE trust share for the calendar year 2004. Any gains, expenses and losses of the Trust Estate for 2004 shall be allocated between the trust shares based on each trust share's percentage of total income distributed for 2004 (as provided in this paragraph).

Distributions after 2004. Effective for the calendar year 2005 and each calendar year thereafter, each trust share shall be allocated the following percentages of all principal, gain, income, expense and loss of the Trust Estate:

Project DESERVE	39.2%
Project DESERVE Williams Refund	60.8%

The trust share percentage of Project DESERVE Williams Refund is equal to the percentage of the principal of the Trust Estate represented by the March 4, 2004 contribution.

Any contributions or additions to principal of the Trust Estate after the effective date of this instrument shall be allocated to trust shares of Project DESERVE and Project DESERVE Williams Refund in the percentage allocation set forth above, unless a contribution is specifically directed, by the contributor, to be allocated in a different manner. In the event a different allocation is directed by the donor, the trust share percentages set forth above shall be changed to reflect the change in the percentage of the Trust Estate represented by each trust share.

Except as provided above, income of the Trust Estate for each year, for purposes of this agreement, shall be defined as an amount equal to 6% of the fair market value of the Trust Estate on the first day of January of such year.

8. **Compensation of Trustees.** The Board of Trustees shall serve without compensation or reimbursement of expenses from the Trust Estate.

9. **Duration of Trustees Powers upon Termination.** All of the rights, powers, authorities, privileges, and immunities given to the Board of Trustees by this agreement shall continue after termination of this trust until the Board of Trustees has made actual distribution of all of the Trust Estate.

10. **Resignation, Removal, and Death of Trustees.** A trustee may resign at any time by giving written notice to the chairman of the Board of Trustees. Such notice shall specify the effective date of the resignation. No resignation shall be effective prior to the expiration of thirty (30) days following the date of the notice.

Any trustee may be removed for a breach of a duty to the trust by KG&E or upon the unanimous vote of the other trustees.

Upon the death, resignation, removal or disability of any trustee, the vacancy shall be filled consistent with the provisions of section 3 of this agreement and this section 10. In the case of a vacancy in a trusteeship position that was filled by a person holding another position in the Midway Chapter, in the Project DESERVE Monitoring Committee, or in KG&E, the vacancy shall be filled as soon as a new person is appointed or elected to such other position. In the case of a trusteeship position that was filled by appointment, the vacancy shall be filled as soon as a new person is appointed to the trusteeship position.

11. **Successor Trustee.** No successor trustee shall be personally liable for any act or omission of any predecessor trustees. Any successor trustee shall accept without examination or review the accounts rendered and the property delivered by or for a predecessor trustee without incurring any liability or responsibility.

12. **Accounting.** The Board of Trustees shall provide an annual statement of account to KG&E and to the Project DESERVE Monitoring Committee and to Project DESERVE Williams Refund Monitoring Committee.

13. **Additional Contributions.** The Board of Trustees shall have the right to accept additional contributions to the Trust Estate. When any such contributions are received, they shall become the property of the Trust Estate.

14. **Prohibited Transactions.** The Board of Trustees shall make distributions at such time and in such manner as not to subject the trust to tax under § 4942 of the Internal Revenue Code of 1986 [tax on undistributed income]. The Board of Trustees shall not engage in any act of self-dealing, as defined in § 4941(d) of the Internal Revenue Code of 1986, and shall not make any taxable expenditures, as defined in § 4945(d) of the Internal Revenue Code of 1986. The Board of Trustees shall not make any investments that jeopardize the charitable purpose of the Trust within the meaning of § 4944 of the Internal Revenue Code of 1986 and the regulations thereunder, or retain any excess business holdings with the meaning of § 4943(c) of the Internal Revenue Code of 1986.

15. **Accounting Year.** The accounting year of the trust shall be the calendar year.

16. **Revocation and Amendment of Trust.** KG&E reserves the right to revoke this trust instrument by a written notice delivered to the Board of Trustees and expressing the mutual consent of KG&E and the Midway Chapter. Any decision to revoke this trust instrument will be jointly made by KG&E and the Midway Chapter on the premise that Project DESERVE and/or Project DESERVE Williams Refund are no longer useful or functional as energy emergency assistance programs.

KG&E also reserves the right, with the consent of the Midway Chapter, to alter or amend this trust instrument by a written notice delivered to the Board of Trustees. The duties of the Board of Trustees shall not be materially increased by any alteration or amendment without the written consent of the Board of Trustees.

Upon the termination of this trust instrument, the Trust Estate, including any accumulated income, shall revert to and become the property of KG&E. Recommendations for the use of the Trust Estate upon such termination shall be made by KG&E and the Midway Chapter. These recommendations shall be submitted to the Kansas Corporation Commission for review prior to their implementation.

17. **Governing Law.** The laws of the State of Kansas shall govern the operation of the trust.

In witness whereof, KG&E has executed this agreement effective the 4th day of March 2004.

"KG&E"
Kansas Gas and Electric Company

Date: 12/17/04, 2004 By: William B. Moore
William B. Moore
chairman of the board and president

STATE OF KANSAS)
) ss:
COUNTY OF SEDGWICK)

Before me, the undersigned, a Notary Public, within and for said County and State, on this _________ day of _________________________ 2004, personally appeared William C. Moore, chairman of the board and president of Kansas Gas and Electric Company to me personally known to be the identical person who executed the within and foregoing instrument and acknowledged to me that he executed the same as his free and voluntary act and deed for the uses and purposes therein set forth as a duly constituted agent of Kansas Gas and Electric Company.

____
Notary Public

My Appointment Expires:

Agreed and accepted by the Midway-Kansas Chapter of the American Red Cross:

By: _______________________________
Sharon Powell-Quincy, director
Date: ______________, 2004

In witness whereof, KG&E has executed this agreement effective the 4th day of March 2004.

"KG&E"
Kansas Gas and Electric Company

Date: ______________, 2004 By:______________________________________
William B. Moore
chairman of the board and president

STATE OF KANSAS)
) ss:
COUNTY OF SEDGWICK)

Before me, the undersigned, a Notary Public, within and for said County and State, on this __________ day of __________________________ 2004, personally appeared William C. Moore, chairman of the board and president of Kansas Gas and Electric Company to me personally known to be the identical person who executed the within and foregoing instrument and acknowledged to me that he executed the same as his free and voluntary act and deed for the uses and purposes therein set forth as a duly constituted agent of Kansas Gas and Electric Company.

____
Notary Public

My Appointment Expires:

Agreed and accepted by the Midway-Kansas Chapter of the American Red Cross:

By: Beverly Morlan
Beverly Morlan, executive director
Date: December 1 2004

Agreed and accepted by the Board of Trustees:

Susan Koslowsky

Susan Koslowsky
Date: 11/30, 2004

Caroline Williams
Date: ______________, 2004

Frances Colonna
Date: ______________, 2004

Charles Russell
Date: ______________, 2004

Ray Glass
Date: ______________, 2004

Agreed and accepted by the Board of Trustees:

____
Susan Koslowsky
Date: ______________, 2004

Caroline A. Williams
____
Caroline Williams
Date: December 3, 2004

____
Frances Colonna
Date: ______________, 2004

____
Charles Russell
Date: ______________, 2004

____
Ray Glass
Date: ______________, 2004

Agreed and accepted by the Board of Trustees:

____
Susan Koslowsky
Date: ______________, 2004

____
Caroline Williams
Date: ______________, 2004

Frances H. Colonna
Frances Colonna
Date: 10 December 2004

____
Charles Russell
Date: ______________, 2004

____
Ray Glass
Date: ______________, 2004

Agreed and accepted by the Board of Trustees:

____
Susan Koslowsky
Date: ______________, 2004

____
Caroline Williams
Date: ______________, 2004

____
Frances Colonna
Date: ______________, 2004

____
Charles Russell
Date: Dec. 3, 2004

____
Ray Glass
Date: ______________, 2004

Agreed and accepted by the Board of Trustees:

____
Susan Koslowsky
Date: ______________, 2004

____
Caroline Williams
Date: ______________, 2004

____
Frances Colonna
Date: ______________, 2004

____
Charles Russell
Date: ______________, 2004

Ray Glass
Ray Glass
Date: December 2, 2004