

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

Application of Western) CERTIFICATE PURSUANT TO
Resources, Inc. on) RULE 24 UNDER THE PUBLIC
Form U-1 (File No. 70-9097)) UTILITY HOLDING COMPANY ACT OF 1935

Pursuant to the requirements of Rule 24 under the Public Utility Holding Company Act of 1935, Western Resources, Inc. ("WRI"), a Kansas public utility holding company exempt from registration under section 3(a) of the Act pursuant to Rule 2, hereby certifies, by the undersigned officer hereunto duly authorized, that the proposed transactions involving the transfer of gas utility assets by WRI to WAI, Inc. ("WAI"), a newly-formed Oklahoma corporation, and the subsequent merger of ONEOK, Inc., an Oklahoma public utility company with and into WAI, as proposed in WRI's application to the Securities and Exchange Commission (the "Commission") on Form U-1 (File No. 70-9097) and authorized by order of the Commission in Public Utility Holding Company Act Release No. 35-26783, dated November 24, 1997 (the "Order"), has been carried out in accordance with the terms and conditions of and for the purposes represented by the application and of the Commission's Order with respect thereto.

Exhibits

- F-2.1 "Past Tense" Opinion of Counsel of John K. Rosenberg,
General Counsel of WRI
- F-2.2 "Past Tense" Opinion of Counsel of Gable Gotwals Mock Schwabe
Kihle Gaberino

SIGNATURE

Pursuant to the requirements of the Public Utility Holding Company Act of 1935, the undersigned company has duly caused this Certificate to be signed on its behalf by the undersigned thereunto duly authorized.

Western Resources, Inc.

By: /s/ John K. Rosenberg
John K. Rosenberg
Executive Vice President and
General Counsel

Dated: January 12, 1998

January 12, 1998

Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, D.C. 20549

Gentlemen:

As General Counsel of Western Resources, Inc. ("WRI"), a Kansas corporation, I have acted as counsel to WRI with respect to the application (the "Application") on Form U-1 to the Securities and Exchange Commission in File No. 70-9097, seeking the Commission's authorization of the proposed transactions. On November 24, 1997, the Commission issued an order (HCAR No. 26783) granting the Application. I am furnishing this opinion to you in connection with the transactions contemplated by the Application.

As counsel for WRI, I am familiar with the nature and character of the transactions. I am a member of the bar of the State of Kansas, the state in which WRI is incorporated and conducts its utility operations. I am not a member of the bar of the State of Oklahoma, in which WRI also conducted some of its utility operations that were transferred as a part of the transactions. I do not hold myself out as an expert in the laws of the State of Oklahoma.

In connection with this opinion, I have examined or caused to be examined the Application and the various exhibits thereto, the minutes of various meetings of the Board of Directors of WRI, the laws of the State of Kansas, the certificate of incorporation and bylaws of WRI and such other documents as I deem necessary for the purpose of this opinion.

Based on the foregoing, I am of the opinion that:

A. All laws of the state of Kansas applicable to the transactions have been complied with;

B. WRI legally acquired the common stock and Class A convertible preferred stock of WAI, Inc., an Oklahoma Corporation, issued and sold in accordance with the Commission's authorization of the transactions contemplated by the Application; and

C. The consummation of the transactions contemplated by the Application did not violate the legal rights of any holders of securities issued by WRI or any associate company thereof.

I hereby consent to the use of this opinion in connection with the Application.

Very truly yours,

/s/ John K. Rosenberg, Esq.

Gable Gotwals Mock Schwabe Kihle Gaberino
A Professional Corporation
1000 ONEOK Plaza
100 West Fifth Street
Tulsa, Oklahoma 74103

January 12, 1998

Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, D.C. 20549

Gentlemen:

As counsel to ONEOK, Inc., formerly WAI, Inc. ("WAI"), an Oklahoma corporation, and ONEOK, Inc. ("ONEOK"), a Delaware corporation, we have acted as counsel to WAI and ONEOK with respect to the matters described in the application (the "Application") on Form U-1 to the Securities and Exchange Commission filed by Western Resources, Inc. ("WRI") (File No. 70-9097), seeking the Commission's authorization of the proposed transactions. On November 24, 1997, the Commission issued an order (HCAR No. 26783) granting the Application and on November 26, 1997, the transactions contemplated by the Application were consummated. We are furnishing this opinion to you in connection with such transactions.

As counsel for WAI, the surviving corporation in the merger between WAI and ONEOK, we are familiar with the nature and character of such transactions. We are members of the bar of the State of Oklahoma, the state in which WAI is incorporated, and in which WAI presently conducts part of its utility operations.

In connection with this opinion, we have examined or caused to be examined the Application and the various exhibits thereto, the minutes of various meetings of the Board of Directors of WAI, the laws of the State of Oklahoma, the general corporate laws of the State of Delaware, the certificate of incorporation and bylaws of WAI and such other documents as we deem necessary for the purpose of this opinion.

Based on the foregoing, we are of the opinion that:

A. All laws of the State of Oklahoma applicable to the transactions have been complied with;

B. WAI is validly organized and duly existing;

C. The common stock and class A convertible preferred stock of WAI issued in accordance with the Commission's authorization of the transactions contemplated by the Application were validly issued, fully paid, and non-assessable, and the holders thereof are entitled to the rights and privileges appertaining thereto set forth in the corporate documents defining such rights and privileges; and

D. The consummation of the transactions as described in the Application did not violate the legal rights of any holders of securities issued by WAI, ONEOK or any associate company thereof.

We hereby consent to the use of this opinion in connection with the Application.

Very truly yours,

Gable Gotwals Mock Schwabe Kihle Gaberino

By /s/ Donald A. Kihle
Donald A. Kihle