

SECURITIES AND EXCHANGE COMMISSION
Washington, D. C. 20549

FORM 11-K

(Mark One)

ANNUAL REPORT PURSUANT TO SECTION 15(d) OF
THE SECURITIES EXCHANGE ACT OF 1934

For the Plan year ended December 31, 1993

OR

TRANSITION REPORT PURSUANT TO SECTION 15(d) OF
THE SECURITIES EXCHANGE ACT OF 1934

For the Transition Period from _____ to _____

Commission file number 1-7324

A. Full title of the Plan:

KANSAS GAS AND ELECTRIC COMPANY
401(K) PLAN

B. Name of issuer of the securities held
pursuant to the plan and the address
of its principal executive office:

KANSAS GAS AND ELECTRIC COMPANY
P.O. Box 208
Wichita, Kansas 67201

EIN: 48-1093840
PIN: 003

KANSAS GAS AND ELECTRIC COMPANY

401(K) PLAN

FINANCIAL STATEMENTS AS OF DECEMBER 31, 1993 AND 1992
TOGETHER WITH REPORT OF INDEPENDENT PUBLIC ACCOUNTANTS

REPORT OF INDEPENDENT PUBLIC ACCOUNTANTS

To the Investment and Benefits Committee of
Kansas Gas and Electric Company 401(k) Plan:

We have audited the accompanying statements of net assets available for benefits of Kansas Gas and Electric Company 401(k) Plan as of December 31, 1993 and 1992, and the related statements of changes in net assets available for benefits for the years then ended. These financial statements and the schedules referred to below are the responsibility of the Plan's management. Our responsibility is to express an opinion on these financial statements and schedules based on our audits.

We conducted our audits in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits of the Plan as of December 31, 1993 and 1992, and the changes in net assets available for benefits for the years then ended in conformity with generally accepted accounting principles.

Our audits were conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplemental schedules of assets held for investment purposes as of December 31, 1993, and reportable transactions for the year then ended are presented for the purpose of additional analysis and are not a required part of the basic financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. The supplemental schedules have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Kansas City, Missouri,
June 3, 1994

Arthur Andersen & Co.

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KANSAS GAS AND ELECTRIC COMPANY

401(K) PLAN

STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS

AS OF DECEMBER 31, 1993 AND 1992

	1993	1992
ASSETS		
INVESTMENTS:		
Fixed Income Fund	\$ 20,556,410	\$19,497,064
Equity-Income Fund	6,462,104	4,531,374
Magellan Fund	15,008,747	10,624,535
Company Common Stock Fund	7,807,715	6,899,490
Participant Loans	2,549,039	1,854,116
Total Investments	52,384,015	43,406,579
INTEREST AND DIVIDENDS RECEIVABLE	210,372	210,231
CONTRIBUTIONS RECEIVABLE:		
Participant	0	99,387
Employer	0	79,498
Total Assets	52,594,387	43,795,695
LIABILITIES		
ACCOUNTS AND OTHER PAYABLES	13,166	103,847
Total Liabilities	13,166	103,847
NET ASSETS AVAILABLE FOR BENEFITS	\$ 52,581,221	\$43,691,848

The accompanying notes to financial statements
are an integral part of these statements.

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KANSAS GAS AND ELECTRIC COMPANY

401(K) PLAN

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

FOR THE YEARS ENDED DECEMBER 31, 1993 AND 1992

	1993	1992
NET ASSETS AVAILABLE FOR BENEFITS, beginning of year	\$43,691,848	\$35,997,510
INVESTMENT INCOME:		
Interest	1,381,565	1,417,864
Dividends	2,029,188	1,933,691
Net Appreciation in Fair Value of Investments	2,989,460	724,409
Total Investment Income	6,400,213	4,075,964
CONTRIBUTIONS:		
Participant and Rollover Employer	2,915,438	3,165,092
	1,288,853	2,038,370
Total Contributions	4,204,291	5,203,462
OTHER	(3,683)	(1,267)
BENEFITS PAID	(1,711,451)	(1,583,821)
NET INCREASE	8,889,370	7,694,338
NET ASSETS AVAILABLE FOR BENEFITS, end of year	\$52,581,218	\$43,691,848

The accompanying notes to financial statements are an integral part of these statements.

KANSAS GAS AND ELECTRIC COMPANY

401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1993 AND 1992

(1) PLAN DESCRIPTION:

The following brief description of the Kansas Gas and Electric Company 401(k) Plan (the Plan) is provided for general information purposes only.

Participants should refer to the Plan document for more complete information.

(a) General--The Plan is a defined contribution plan, established January 1, 1987, to assist eligible employees of Kansas Gas and Electric Company (KG&E). KG&E became a wholly-owned subsidiary of Western Resources, Inc. (the Company) effective March 31, 1992. The Plan has continued to operate as a distinct and separate plan for those participants who were employees of KG&E as of March 31, 1992. Employees are eligible to participate after one year of service. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended.

(b) Contributions--Participants are allowed to make tax deferred contributions between 1% and 14% of earnings subject to certain Internal Revenue Code limits. Prior to April 1, 1993, the Company matched participant contributions at its discretion. Beginning April 1, 1993, pretax contributions up to the first 6% of a participant's earnings are matched 50% by the Company. The Plan allows rollover contributions.

(c) Vesting--Participants are fully vested in their contributions and earnings thereon. Participants who were eligible to participate in the Plan prior to April 1, 1994, are also fully vested in the Company's matching contributions. Employees who become eligible to participate in the Plan after April 1, 1994, will have a nonforfeitable right to the Company contributions after three years of service.

(d) Investment Funds--Participants may elect to have their contributions and the Company's matching contributions invested in funds listed below, excluding the Loan Fund. Allocations between the funds must be made in 10% increments. Participants may also elect once per quarter to transfer their interests between funds.

Fixed Income Fund is invested in the Fidelity Employee Benefit U.S. Government Reserves Portfolio, Fidelity Managed Income Portfolio of the Fidelity Group Trust for Employee Benefit Plans and also various other contracts which purchase high-quality, short- and long-term guaranteed investment contracts (GICs), bank investment contracts (BICs), and short-term money market instruments.

Equity-Income Fund is invested entirely in the Fidelity Equity-Income Fund. The fund invests primarily in income-producing equity securities which offer a combination of share price appreciation and income earnings.

Magellan Fund is invested entirely in the Fidelity Magellan Fund, a diversified equity fund invested in equity securities providing long-term capital appreciation.

Company Common Stock Fund is invested in the Company's common stock. Dividends from stock held in the fund are used to purchase additional shares of Company stock.

Loan Fund is a conduit for the distribution and repayment of loan proceeds. The investments in the fund represent loans due from participants.

The investments in Fixed Income Fund are valued at contract value. The investments in Equity-Income Fund, Magellan Fund and Company Common Stock Fund are stated at quoted market values. Investments in Loan Fund are stated at face value.

(e) Loans to Participants--After participating in the Plan for 18 months, participants are permitted to borrow a specified portion of the vested balances in their individual accounts in accordance with the Plan provisions. Loan interest rates and terms are established by the Investment and Benefits Committee and all loans must be approved by that Committee.

(f) Withdrawals While Employed--Participants may withdraw all or a portion of their pre-tax employee contributions once they have attained the age of 59 1/2 or in the case of a financial hardship. Financial hardship is defined as an immediate and heavy financial need resulting from medical expenses, payment of tuition for post-secondary education, the purchase of a principal residence, or to prevent eviction from a principal residence.

(g) Termination Payments--Upon retirement, death, disability or termination of employment, all balances are paid to the participant or his beneficiaries in accordance with Plan terms.

(h) Participant Accounts--A separate account is maintained for each participant. Employer and employee contributions are remitted to the Trustee and the funds are subsequently transferred to various investment agents to purchase units of the funds detailed in Note 1(d) above according to the participant's election. Allocations to participant accounts for the net of investment income, realized and unrealized changes in investment market value and Plan expenses are made when such amounts are earned or incurred.

(i) Income Taxes--The Plan obtained its latest determination letter on October 21, 1987, in which the Internal Revenue Service stated that the Plan, as then designed, was in compliance with the applicable

requirements of the Internal Revenue Code. The Plan has been amended since receiving the determination letter. However, the Plan Administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, no provision for income taxes has been included in the Plan's financial statements.

(j) Plan Termination--The Company may terminate the Plan at any time.

(2) SIGNIFICANT ACCOUNTING POLICIES:

(a) Basis of Accounting--The Plan's financial statements are maintained on the accrual basis. Employer and employee contributions are accrued as the employees' salaries are earned.

(b) Administrative expenses--Administrative expenses of the Plan were paid by the Plan sponsor during the years ended December 31, 1993 and 1992.

(c) Reclassifications--Certain amounts in prior years have been reclassified to conform with classifications used in the current year.

(3) PLAN AMENDMENTS:

The Plan was amended and restated effective March 31, 1992. Effective January 1, 1993 the Plan was amended to allow catch-up contributions.

(4) INVESTMENTS:

The following investments represent over 5% of net assets available for benefits at December 31, 1993 and/or 1992:

	1993	1992
Fidelity Management Trust Company - Managed Income Portfolio	\$ 2,669,785	\$ -
Equity-Income Fund	6,462,104	4,531,374
Magellan Fund	15,008,747	10,624,535
Western Resources, Inc. Common Stock	7,807,715	6,889,554
Metropolitan Insurance Company, Group Annuity Contract #12651, general account	15,695,725	15,559,512

(5) SUBSEQUENT EVENT:

Effective January 1, 1994, an additional fund option has been added to the Plan. The Fidelity Balanced Fund (the Fund) invests in a broadly diversified portfolio of high yielding securities, including common and preferred stocks and bonds. The Fund seeks to obtain income as much as possible, consistent with the preservation of capital.

(6) FUND INFORMATION:

The following tables present changes in net assets available for benefits in fund detail for 1993 and 1992.

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	Year Ended December 31, 1993							
	Fixed Income Fund	Equity Income Fund	Magellan Fund	Company Stock Fund	Loan Fund	Other	Total	
ADDITIONS								
Investment Income:								
Net appreciation in fair value of investment	\$ -	\$ 841,404	\$ 1,399,695	\$ 748,361	\$ -	\$ -	\$2,989,460	
Interest	1,106,573	-	-	-	174,192	100,800	1,381,565	
Dividends	-	228,448	1,377,567	313,601	-	109,572	2,029,188	
	1,106,573	1,069,852	2,777,262	1,061,962	174,192	210,372	6,400,213	
Contributions:								
Participant	1,295,844	463,996	1,000,146	85,066	-	-	2,845,052	
Employer	610,789	200,864	442,054	35,146	-	-	1,288,853	
Rollover	9,933	8,949	9,933	41,571	-	-	70,386	
	1,916,566	673,809	1,452,133	161,783	-	-	4,204,291	
Total additions	3,023,139	1,743,661	4,229,395	1,223,745	174,192	210,372	10,604,504	
DEDUCTIONS								
Benefits paid	(939,626)	(147,534)	(304,376)	(283,692)	(23,054)	(13,166)	(1,711,448)	
Other	(1,260)	(1,565)	(858)	-	-	-	(3,683)	
Total deductions	(940,886)	(149,099)	(305,234)	(283,692)	(23,054)	(13,166)	(1,715,131)	
Net increase prior to interfund transfers	2,082,253	1,594,562	3,924,161	940,053	151,138	197,206	8,889,373	
Interfund transfers	(1,114,180)	308,653	401,060	(139,318)	543,785	-	-	
Net increase	968,073	1,903,215	4,325,221	800,735	694,923	197,206	8,889,373	
Net assets available for benefits:								
Beginning of year	19,393,217	4,531,374	10,624,535	6,904,852	1,854,116	383,754	43,691,848	
End of year	\$20,361,290	\$6,434,589	\$14,949,756	\$7,705,587	\$2,549,039	\$580,960	\$52,581,221	

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	Year Ended December 31, 1992						
	Fixed Income Fund	Equity Income Fund	Magellan Fund	Company Stock Fund	Loan Fund	Other	Total
ADDITIONS							
Investment Income:							
Net appreciation (depreciation) in fair value of investment	\$ -	\$ 357,956	\$ (697,143)	\$ 1,063,596	\$ -	\$ -	\$ 724,409
Interest	1,185,578	1,222	2,833	1,675	120,244	106,312	1,417,864
Dividends	-	148,187	1,354,824	326,761	-	103,919	1,933,691
	1,185,578	507,365	660,514	1,392,032	120,244	210,231	4,075,964
Contributions:							
Participant	1,520,753	459,085	989,511	40,684	-	99,387	3,109,420
Employer	1,008,521	293,473	635,026	21,852	-	79,498	2,038,370
Rollover	-	-	13,665	42,007	-	-	55,672
	2,529,274	752,558	1,638,202	104,543	-	178,885	5,203,462
Total additions	3,714,852	1,259,923	2,298,716	1,496,575	120,244	389,116	9,279,426
DEDUCTIONS							
Benefits paid	(894,729)	(168,103)	(263,278)	(252,349)	-	(5,362)	(1,583,821)
Other	(1,061)	(109)	(97)	-	-	-	(1,267)
Total deductions	(895,790)	(168,212)	(263,375)	(252,349)	-	(5,362)	(1,585,088)
Net increase prior to interfund transfers	2,819,062	1,091,711	2,035,341	1,244,226	120,244	383,754	7,694,338
Interfund transfers	3,308,672	715,284	1,887,079	(6,881,321)	970,286	-	-
Net increase	6,127,734	1,806,995	3,922,420	(5,637,095)	1,090,530	383,754	7,694,338
Net assets available for benefits:							
Beginning of year	13,265,483	2,724,379	6,702,115	12,541,947	763,586	-	35,997,510
End of year	\$19,393,217	\$4,531,374	\$10,624,535	\$ 6,904,852	\$1,854,116	\$383,754	\$43,691,848

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KANSAS GAS AND ELECTRIC COMPANY

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ITEM 27a - SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES

DECEMBER 31, 1993

DESCRIPTION	SHARES	COST	MARKET VALUE
*Fidelity Employee Benefit U.S. Government Reserves Portfolio	617,933	\$ 617,933	\$ 617,933
*Fidelity Managed Income Portfolio of the Fidelity Group Trust for Employee Benefit Plans	2,669,785	2,669,785	2,669,785
Metropolitan Life Insurance Company, Group Annuity Contract #12651, general account	15,695,725	15,695,725	15,695,725
John Hancock Mutual Life Insurance Company, Group Annuity Contract #5647, general account	1,572,967	1,572,967	1,572,967
*Fidelity Investments, Fidelity Equity-Income Fund	190,961	5,247,711	6,462,104
*Fidelity Investments, Fidelity Magellan Fund	211,838	14,154,953	15,008,747
*Western Resources, Inc. Common Stock	223,877	5,651,197	7,807,715
*Participants Loans, at interest rates ranging from 5.7% to 14.0%		-	2,549,039
Total Investments		\$47,610,271	\$52,384,015

* Investment with party-in-interest to the plan.

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KANSAS GAS AND ELECTRIC COMPANY

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ITEM 27d - SCHEDULE OF REPORTABLE TRANSACTIONS

FOR THE YEAR ENDED DECEMBER 31, 1993

INVESTMENT	TYPE OF TRANSACTION	NUMBER OF TRANSACTION	DOLLAR VALUE (1)	NET GAIN (LOSS)
Fidelity Magellan Fund	Purchases	127	4,215,819	-
	Sales	46	1,231,301	64,307
Fidelity Managed Income Portfolio of the Fidelity Group Trust for Employee Benefit Plans	Purchases	18	5,141,707	-
	Sales	6	131,780	-
Fidelity Employee Benefit U.S. Government Reserves Portfolio	Purchases	114	4,947,453	-
	Sales	109	7,583,206	-

1) Amounts shown in this column are costs of purchases or proceeds from sales.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the Investment and Benefits Committee for the Kansas Gas and Electric Company 401(k) Plan has duly caused this annual report to be signed on its behalf by the undersigned hereunto duly authorized.

KANSAS GAS AND ELECTRIC COMPANY
401(K) PLAN

By:

Signature	Title	Date
S. L. Kitchen	Chairman	June 27, 1994
Ira W. McKee, Jr.	Member	June 27, 1994
John K. Rosenberg	Member	June 27, 1994
William B. Moore	Member	June 27, 1994
Fred M. Bryan	Member	June 27, 1994

EXHIBIT INDEX

All exhibits marked "I" under the Page column are incorporated herein by reference.

Exhibit Number	Description of Documents	Page
23	Consent of Independent Public Accountants (filed electronically)	
99	Summary Plan Description for The Kansas Power and Light Company Employees' Savings Plan. (filed as Exhibit 28 (a) to Registration Statement No. 33-47344).	I

CONSENT OF INDEPENDENT PUBLIC ACCOUNTANTS

As independent public accountants, we hereby consent to the incorporation of our report included in this Form 11-K for the Kansas Gas and Electric Company 401(k) Plan, into the Company's previously filed Registration Statement File No. 33-47344.

Arthur Andersen & Co.

Kansas City, Missouri
June 27, 1994