SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

Amendment No. 44 to

SCHEDULE 14D-9

Solicitation/Recommendation Statement Pursuant to
Section 14(d)(4) of the Securities Exchange Act of 1934

KANSAS CITY POWER & LIGHT COMPANY
(Name of Subject Company)

KANSAS CITY POWER & LIGHT COMPANY
(Name of Person Filing Statement)

Common Stock, no par value
(Title of Class of Securities)

485134100
(CUSIP Number of Class of Securities)

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This statement amends and supplements the Solicitation/Recommendation Statement on Schedule 14D-9 of Kansas City Power & Light Company, a Missouri corporation ("KCPL"), filed with the Securities and Exchange Commission (the "Commission") on July 9, 1996, as amended, (the "Schedule 14D-9"), with respect to the exchange offer made by Western Resources, Inc., a Kansas corporation ("Western Resources"), to exchange Western Resources common stock, par value $5.00 per share, for all of the outstanding shares of KCPL common stock, no par value ("KCPL Common Stock"), on the terms and conditions set forth in the prospectus of Western Resources dated July 3, 1996 and the related Letter of Transmittal.

Capitalized terms used and not defined herein shall have the meanings assigned to such terms in the Schedule 14D-9.

Item 9. Material to be Filed as Exhibits.

The following Exhibit is filed herewith:

Exhibit 122 Information distributed to brokers commencing October 11, 1996.

SIGNATURE

After reasonable inquiry and to the best of her knowledge and belief, the undersigned certifies that the information set forth in this Statement is true, complete and correct.

KANSAS CITY POWER & LIGHT COMPANY

By: /s/Jeanie Sell Latz
Jeanie Sell Latz
Senior Vice President-Corporate Services

Dated: October 11, 1996

EXHIBIT INDEX

Exhibit No.	Description	Page
Exhibit 122	Information distributed to brokers commencing October 11, 1996.	

[KCPL logo]

WHY SHAREHOLDERS SHOULD NOT TENDER SHARES TO WESTERN RESOURCES

October 1996

CERTAIN FORWARD-LOOKING INFORMATION

This presentation contains certain forward-looking information. The Private Securities Litigation Reform Act of 1995 provides a new "safe harbor" for forward-looking information to encourage companies to provide prospective information about their companies without fear of litigation so long as such information is identified as forward-looking and is accompanied by meaningful cautionary statements identifying important factors that could cause actual results to differ materially from those projected in the information. KCPL identifies the following important factors which could cause KCPL's actual results to differ materially from any such results which might be projected, forecast, estimated or budgeted by KCPL in forward-looking information. All of such factors are difficult to predict and many of which are beyond the control of KCPL. Accordingly, while KCPL believes that the assumptions underlying the forward-looking information are reasonable for purposes of the development of estimates of revenue enhancements and cost savings, there can be no assurances that such assumptions will approximate actual experience or that all such revenue enhancements and cost savings will be realized or that resulting beliefs as to potential stock values will prove to be correct, and in such event, actual results could differ materially from the predictions herein. These important factors include: (a) future economic conditions in the regional, national and international markets in which KCPL competes; (b) state, federal and foreign regulation and possible additional reductions in regulated electric rates; (c) weather conditions; (d) financial market conditions, including, but not limited to, changes in interest rates; (e) inflation rates; (f) changing competition, including, but not limited to, the deregulation of the United States electric utility industry, and the entry of new competitors; (g) the ability to carry out marketing and sales plans; (h) the ability to achieve generation planning goals and the occurrence of unplanned generation outages; (i) the ability to enter new markets successfully and capitalize on growth opportunities in non-regulated businesses; and (j) adverse changes in applicable laws, regulations or rules governing environmental, tax or accounting matters.

The following materials contain certain statements of opinion and belief.

WESTERN RESOURCES' PROPOSAL

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CONDITIONS TO WESTERN'S EXCHANGE OFFER

- - 90% OF KCPL SHARES MUST BE TENDERED

  - If less than 90% is tendered, Western must wait until the 1997 annual KCPL shareholders meeting and attempt to gain the majority of shareholder votes to secure control of KCPL's board .

  - If Western gets above 90% tendered, they can merge without a shareholder vote, pending regulatory approval.

- - WESTERN CAN AMEND THE TERMS OR TERMINATE TRANSACTION ANY TIME PRIOR TO CLOSING -- regulatory approvals could take several months possibly delaying closing well into 1998 and delaying the exchange of stock until then.

CONDITIONS TO WESTERN'S EXCHANGE OFFER -- CONTINUED

- -- EXCHANGE OFFER MUST RECEIVE POOLING OF INTERESTS TREATMENT; but the exchange offer will permit participants in KCPL's Long Term Incentive Plan to receive cash payments in lieu of securities that are essentially the same as common stock, violating paragraph 47 (b) of opinion 16 of the Accounting Principles Board and thereby prohibiting pooling of interests

WHY KCPL REJECTED THE WESTERN PROPOSAL:

- - KCPL believes the Western proposal is based on faulty synergies and savings retention assumptions and therefore is not credible -- see pages 7 through 10

- - Significant rate reductions for Western could adversely impact Western's stock price and ability to deliver promised dividends -- see pages 11 and 12

- - Rate disparity between KGE/KPL customers see page 11

- - Western has stated that no layoffs would result from its offer but its synergy analysis filed with the KCC indicates 531 reductions and assumes savings available by January 1, 1998

- - As a result of its acquisition adjustment of KGE, Western must amortize the $801 million acquisition adjustment at the rate of approximately $20 million per year over 40 years

- - KCPL believes a KCPL/Western merger would create a company ill-suited for industry's future -- see page 16

- - Concentrated Wolf Creek asset = concentrated business risk (KCPL owns 47% of the Wolf Creek nuclear plant, and a combined KCPL/Western entity would own 94% of Wolf Creek.)

KCPL believes WR used faulty assumptions

OUR VIEWS ON WESTERN'S SYNERGIES ANALYSIS Western's synergy analysis is set forth in a report filed with the Kansas Corporation Commission dated April 1996 and entitled "Project Royal". KCPL analyzed this report and found that such report used public data regarding KCPL and made certain assumptions regarding KCPL. Based on a more complete understanding of its own business, KCPL formed certain beliefs as to inaccuracies in Western's analysis. Such beliefs are summarized below.

SAVINGS CATEGORY	Estimated Overstatement ($MM)	Comments
- Procurement Savings	[$150]	- Overstated due to universe of materials upon which savings are calculated and discount rate applied (e.g., universe includes generation and small volume items) - Forecasts not based on any transaction-specific data, but on claimed experience in prior transactions. - FERC has criticized similar projections by Western's consultant as "unsubstantiated". - Difference between Western's and KCP&L's/UCU's procurement estimates accounts for nearly half of the difference in total cost savings estimates.
- Labor		
- Irrelevant and statistically invalid benchmarks	[$110]	- Relied on previous studies and assumptions unrelated to actual KCPL data
- Salary and benefits calculations	[$27]	- Assumed a 34% benefit rate for KCP&L (KCP&L rate is (26%). - Aggressive salary and benefits escalation of 4.3% (KCP&L believes 3.5% is the rate which Deloitte and Touche generally uses).
- Implementation of synergies	[$43]	- Assumes implementation of all synergies on January 1, 1998. - Projected force reduction and timing reduction contradicts "no layoff statement."
- Customer Information Systems and Data Center Operation Costs	[$100]	- Ignored actual KCPL MIS costs and configuration.
- Transaction Costs	[$88]	- Left out of calculation.
TOTAL OVERSTATEMENT	[$518]	

KCPL believes WR used faulty assumptions

COMPARISON OF CLAIMED SYNERGIES IN RECENT UTILITY MERGERS
In Descending Order by Estimated Cost Savings as a Percent of Combined Revenues

	Estimated Cost Savings:			As a Percent of Combined:		
	Aggregate ($MM)	# of Years	Per Year ($MM)	Revenues	O&M	Pre-Tax Income
PSI Resources/ Cinn. G&E	$1,500	10	$150	5.7%	9.3%	34.4%
Wisconsin Energy/ Northern States Power	$2,000	10	$200	4.8%	7.9%	27.3%
KCP&L/ WESTERN RESOURCES	$1,000	10	$100	4.0%	7.1%	22.6%
Sierra Pacific Res./ Wash. Water Power	$450	10	$45	3.9%	6.2%	22.1%
IES/Interstate/WPL	$700	10	$70	3.5%	5.4%	27.0%
Gulf States/Entergy	$1,700	10	$170	3.0%	5.4%	18.4%
Potomac Electric/ Baltimore G&E	$1,300	10	$130	2.7%	4.8%	17.5%
Southwestern P.S./ P.S.Co. of Colorado	$770	10	$77	2.7%	3.9%	21.6%
Iowa-Illinois G&E/ Midwest Resources	$400	10	$40	2.6%	3.9%	18.5%
Washington Energy/ Puget Sound P&L	$370	10	$37	2.3%	3.8%	22.3%
CIPSCO/Union Electric	$570	10	$57	1.8%	3.4%	9.0%
Kansas G&E/ Kansas P&L	$140	5	$28	1.7%	2.6%	18.7%
UTILICORP/KCP&L	$600	10	$60	1.6%	2.1%	19.1%

Source: As disclosed in merger proxies for respective transactions.

KCPL believes WR used faulty assumptions

KCPL BELIEVES WESTERN'S CLAIM OF RETAINING
70% OF SYNERGIES IS UNREALISTIC

- - Implicit assumption in KCC filing that Western would be allowed to retain 70% of the synergy savings

- - This is inconsistent with applicable precedent (50%)

    - KCC, in order authorizing KGE merger, required merger savings (above acquisition adjustment, not applicable to Western's proposal to KCPL) to be shared 50/50 between customers and stockholders

    - Missouri Public Service Commission staff is recommending an equal sharing of merger savings in the UEP/CIPSCO merger

KCPL believes WR used faulty assumptions

KCC ECHOES KCPL'S CONCERNS WITH A WESTERN MERGER

The Kansas Corporation Commission (KCC), Western Resources' primary regulatory agency, has echoed KCPL's concerns regarding a merger with Western. In a September 30, 1996 filing with the Federal Energy Regulatory Commission (FERC), the KCC exhibited skepticism about Western's prospects for success.

- - THERE HAS BEEN NO SHAREHOLDER APPROVAL OF A WESTERN MERGER -- "The absence of shareholder approval in this case makes all assertions about this merger speculative."

- - THE KCC QUESTIONS WESTERN'S COST SAVINGS ESTIMATES AND MERGER BENEFITS -- "The numbers on savings appear to be based on [Western synergy consultant's] standard model. Whether the results of that model can be implemented in practice is unknown...."

- - WESTERN NEEDS TO PROVE THE BENEFITS/COST SAVINGS OF JOINT DISPATCH, LOAD DIVERSITY AND FUEL PROCUREMENT CAN BE ACHIEVED ONLY THROUGH A MERGER WITH KCPL

Potential for significant rate reductions

WESTERN FACES SIGNIFICANT RATE REDUCTIONS

- - Western originally filed for a $8.7 million yearly cash rate reduction.

- - In an agreement with the KCC staff, Western committed to a $64.7 million cash rate reduction.

- - ON OCTOBER 2, 1996 THE KCC REJECTED THE PROPOSED SETTLEMENT AS UNREASONABLE AND INDICATED THAT A RATE REDUCTION OF BETWEEN $71.5 MILLION AND $97 MILLION COULD BE REASONABLE. The KCC also expressed concern over rate disparity between the Topeka and Wichita areas.

- - KCPL believes these reduction could adversely impact Western's stock price and its ability to deliver promised dividends.

The following is not a prediction as to specific future market values and should be read in conjunction with page 3 hereof. Specific future market values cannot be predicted with certainty

Potential for significant rate reductions

WE BELIEVE WESTERN RATE REDUCTIONS WILL RESULT IN LOWER VALUES FOR SHAREHOLDERS

Rate Case Scenarios:	$8.7 MM Rate Red/ WR Proposal*	$64.7 MM Reduction/ KCC/WR Stipulation**	$84 MM Reduction/ KCC Proposal***	Incre-mental Net Depr Increases
Pro forma 1998 EPS	$2.52(1)	$2.44(4)	$2.35(5)	
Less: Synergy adjustment -See page 13		0.11	0.11	
Adjusted pro forma 1998 EPS		$2.33	$2.24	
Cash flow impact		($48MM)	($60MM)	
Combined dividend payout(2)	84.9%	91.8%	95.5%	
Implied WR price at P/E of 11.5(3)	$28.98	$26.80	$25.76	
Implied KCPL share value	$31.00	$29.48	$28.34	

(1) As reported in Amendment No. 2 to S-4 dated July 3, 1996 filed by Western with the SEC; EPS based on exchange ratio of 1.01224

(2) Using $2.14 dividend rate reported in Amendment No. 2 to Western S-4

(3) Utility industry average as calculated in Merrill Lynch report dated June 24, 1996

(4) Represents an $0.08 reduction from Western's estimated 1998 EPS of $2.52. In its agreement with the KCC staff, Western committed to $64.7 million in case rate reductions in 1998 and agreed that certain other depreciation adjustments would be considered by the KCC staff in the future. KCPL believes the difference between this $64.7 million stipulated revenue reduction and Western's original regulatory proposal negatively impacts earnings before income taxes by approximately $17 million. When adjusted by an effective tax rate of 40%, the resulting after-tax effect is $10.2 million. This results in a reduction to earnings per share of approximately $0.08, based on 128,136,000 shares outstanding.

(5) On October 2, 1996, the KCC rejected the rate reduction agreement as unreasonable and recommended a rate reduction of between $71.5 million and $97 million. The mid point of this range represents an additional $19 million reduction or $0.09 per share.

* As filed with the KCC in the WR stand-alone regulatory plan.

** Per Western Resources' stipulation agreement with KCC Utilities Division staff

*** On October 2, 1996, the KCC rejected the rate reduction agreement as unreasonable. The KCC indicated that a settlement calling for a rate reduction of between $71.5 million and $97 million could be reasonable. $84 million represents the midpoint in this range.

WE BELIEVE WESTERN OVERSTATED SYNERGY SAVINGS

Western first year claimed savings	$70,421 (1)
Percentage reduction	X 1/3 (2)
Adjustment to Western's synergies	23,474
Tax affect (1-40%)	X .60
After-tax adjustment	$14,084
Shares outstanding	128,136 (1)
EPS adjustment for overstated savings	$0.11

(1) As reported in Amendment No. 2 to S-4 dated July 3, 1996 filed by Western with the SEC

(2) See page 7 for our views on Western's synergies analysis -- we believe Western's synergies could be overstated by as much as approximately 50%.

ANALYSIS OF COLLAR

[graph]

Market Value of WR Stock/KCPL Share

- Price 9-11-96 $28 5/8
- KCPL shareholders would receive a maximum of 1.1 WR shares
- Participate in downside if WR stock price falls below $28.18
- KCPL shareholders would receive a minimum of 0.933 WR share
- Participate in upside only if WR stock price rises above $33.23

ANALYSIS OF COLLAR

[graph]

Dividend of WR Stock/KCPL Share

- Price 9-11-96 $28 5/8
- KCPL shareholders would receive a maximum of 1.1 WR shares
- Receive maximum dividends of $2.35 per KCPL share
- KCPL shareholders would receive a minimum of 0.933 WR share
- Receive minimum dividends of $2.00 per KCPL share

KCPL believes Western is an ill-suited merger partner

PROFILE OF WESTERN

	Western
Geographic Diversification:	Concentrated in eastern and central Kansas
Foreign Utility Operations:	None
IPP Business:	Acquired the Wing Group, with options to buy into overseas projects; no equity in any operating (foreign) power projects.
Energy Marketing:	Modest gas marketing operation established in 1995; applied for FERC electric marketing license.
Customer Centered Technology	Planned pilot program for 32,000 drive-by meters; passive investment in ADT Ltd.

KCPL'S PLANS FOR ENHANCING
SHAREHOLDER VALUE - SUMMARY

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[chart]

HISTORICAL GROWTH IN SHAREHOLDER VALUE

	KCPL	Util Index
1986	1,335.4	1,317.5
1987	1,289.8	1,196.6
1988	1,752.1	1,415.3
1989	2,100.5	1,788.4
1990	2,296.2	1,773.2
1991	3,298.8	2,283.5
1992	3,377.9	2,486.7
1993	3,625.6	2,718.2
1994	3,953.3	2,430.1
1995	4,732.9	3,109.8

10 Yr. Avg.	Annual Returns
KCPL	17.7%
D&P Index	13.1%

Utility Index represents Duff & Phelps (D&P) Electric Utility Index

EARNINGS GROWTH STRATEGIES

OVERVIEW

The KCPL Board is reviewing all its options to ensure KCPL can:

- Successfully compete in a deregulated environment

- Become a formidable competitor in the evolving energy services industry

- Provide opportunities for significant earnings growth in three areas:

    - Core utility business
    - Marketing of new products and services
    - Unregulated subsidiaries - KLT Inc.

SUMMARY

- - KCPL's board continues to recommend that shareholders do not tender shares -- while the board considers its options, KCPL is proceeding with the implementation of its strategic business plan to continue adding share value.

  - Western/KCPL combination would be a company ill-suited for the future -- see page 16.

  - Purported merger savings are not credible -- see page 7.

  - Western faces significant rate reductions -- see page 11.

  - Western needs to address their own financial and operational issues -- see pages 11 through 13.

  - KCPL believes these issues continue to undermine Western's ability to deliver their promised dividend or share price -- see pages 11 through 13.