

SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

SCHEDULE 14D-1

(Amendment No. 31)

Tender Offer Statement
(Pursuant to Section 14(d)(1) of the Securities Exchange Act of 1934)

Kansas City Power & Light Company
(Name of Subject Company)

Western Resources, Inc.
(Bidder)

Common Stock, Without Par Value
(Title of Class of Securities)

48513410
(CUSIP Number of Class of Securities)

John K. Rosenberg
Executive Vice President and General Counsel
Western Resources, Inc.
818 Kansas Avenue
Topeka, Kansas 66612
Phone: (913) 575-6300

(Name, Address, including Zip Code, and Telephone
Number, including Area Code, of Agent for Service)

Copies to:

Neil T. Anderson
Sullivan & Cromwell
125 Broad Street
New York, New York 10004
(212) 558-4000

William S. Lamb
LeBoeuf, Lamb, Greene & MacRae, L.L.P.
125 West 55th Street
New York, New York 10019
(212) 424-8000

This Amendment No. 31 amends and supplements the Tender Offer Statement on Schedule 14D-1 (the "Schedule 14D-1"), originally filed by Western Resources, Inc., a Kansas corporation ("Western Resources"), on July 8, 1996 relating to the exchange offer disclosed therein to exchange all of the outstanding Shares for shares of Western Resources Common Stock upon the terms and subject to the conditions set forth in the Prospectus, dated July 3, 1996, and the related Letter of Transmittal. Capitalized terms used and not defined herein shall have the meanings set forth in the Schedule 14D-1.

Item 11. Material to be Filed as Exhibits.

Item 11 is hereby amended and supplemented by adding thereto the following:

- (a)(90) Letter sent to a KCPL shareowner on or about August 22, 1996
- (a)(91) Letter sent to Western Resources shareowners on or about August 23, 1996

SIGNATURE

After due inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and

correct.

WESTERN RESOURCES, INC.

Date August 23, 1996

By /s/ JERRY D. COURINGTON
Jerry D. Courington,
Controller

INDEX TO EXHIBITS

Exhibit No.	Description	Sequentially Numbered Pages
(a)(90)	Letter sent to a KCPL shareowner on or about August 22, 1996	1
(a)(91)	Letter sent to Western Resources shareowners on or about August 23, 1996	1

Exhibit No. (a)(90)

The following letter was sent to a KCPL shareowner on or about August 22, 1996:

John E. Hayes, Jr.
Chairman of the Board
and Chief Executive Officer

August 20, 1996

Addressee

Dear Addressee,

Thank you for your comments regarding our proposed merger with Kansas City Power & Light.

Based on careful analysis developed in conjunction with our outside advisors, we believe our offer is clearly financially superior. We feel very strongly that our offer would deliver higher dividends and an overall increase in value. As you know, on June 17, we increased our offer from \$28 to \$31 per share in Western Resources stock, with a minimum exchange rate of .933 and up to 1.1 shares for each KCPL share. Under this offer of \$31 of Western Resources stock, you will receive significantly more than the current market price of your KCPL stock. Also, you will receive shares of a company that has a proven track record and a vision that produces growth and value.

Our track record demonstrates our financial strength and ability to make good on our promises. We have paid dividends every year since 1924, and dividends have been increased every year since 1976.

Again, thank you for sharing your concerns. If you have further questions about our offer, please do not hesitate to contact me or Georgeson & Company Inc. at 1-800-223-2064.

Sincerely,
/s/ John E. Hayes, Jr.

This letter is neither an offer to exchange nor a solicitation of an offer to exchange shares of common stock of KCPL. Such offer is made solely by the Prospectus dated July 3, 1996, and the related Letter of Transmittal, and is not being made to, nor will tenders be accepted from or on behalf of, holders of shares of common stock of KCPL in any jurisdiction in which the making of such offer or the acceptance thereof would not be in compliance with the laws of such jurisdiction. In any jurisdictions where securities, blue sky or other laws require such offer to be made by a licensed broker or dealer, such offer shall be deemed to be made on behalf of Western Resources, Inc. by Salomon Brothers Inc or one or more registered brokers or dealers licensed under the laws of such jurisdiction.

Exhibit No. (a)(91)

The following letter was sent to Western Resources shareowners on or about August 23, 1996:

John E. Hayes, Jr.
Chairman of the Board and
Chief Executive Officer

August 22, 1996

Dear Western Resources Shareowner,

As a follow-up to last Friday's Kansas City Power & Light Company's shareowner meeting, here is a brief status report on our progress toward combining with KCPL.

We announced after the meeting that Georgeson & Company, a firm that has handled more than 200 contested proxy campaigns, estimates that KCPL failed to get even a simple majority of its vote for a merger with UtiliCorp. It will take several weeks to get the official tally, but it appears that KCPL shareowners have recognized the value of our offer and want to join with us as our company continues to grow.

Now, we are moving forward with our exchange offer to KCPL shareowners. Our reason for this effort remains the same: to bring about a combination that will enhance the value of your Western Resources investment both near term and long term. The combination will position us very well in the newly competitive utility industry.

Kansas City Power and Light is a fine company. Their employees, like ours, are dedicated to quality customer service. We look forward to creating a strong company together.

I want to thank you for the support you have given us. We will keep you informed as we go forward.

Sincerely,

/s/ John E. Hayes, Jr.

This letter is neither an offer to exchange nor a solicitation of an offer to exchange shares of common stock of KCPL. Such offer is made solely by the Prospectus dated July 3, 1996, and the related Letter of Transmittal, and is not being made to, nor will tenders be accepted from or on behalf of, holders of shares of common stock of KCPL in any jurisdiction in which the making of such offer or the acceptance thereof would not be in compliance with the laws of such jurisdiction. In any jurisdictions where securities, blue sky or other laws require such offer to be made by a licensed broker or dealer, such offer shall be deemed to be made on behalf of Western Resources, Inc. by Salomon Brothers Inc or one or more registered brokers or dealers licensed under the laws of such jurisdiction.