

SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549

FORM 8-K

CURRENT REPORT

PURSUANT TO SECTION 13 OR 15(d) OF  
THE SECURITIES EXCHANGE ACT OF 1934

Date of Report (Date of Earliest Event Reported) January 31, 1994

KANSAS GAS AND ELECTRIC COMPANY  
(Exact Name of Registrant as Specified in Its Charter)

KANSAS  
(State or Other Jurisdiction of  
Incorporation or Organization)

1-7324  
(Commission  
File Number)

48-1093840  
(Employer  
Identification No.)

P.O. BOX 208, WICHITA, KANSAS  
(Address of Principal Executive Offices)

67201  
(Zip Code)

Registrant's Telephone Number Including Area Code (316) 261-6611

KANSAS GAS AND ELECTRIC COMPANY

Item 5. Other Events

CERTAIN FINANCIAL INFORMATION

Income Summary

	Year Ended December 31, Pro Forma	
	1993	1992
	(Thousands of Dollars)	
Operating Revenues	\$616,997	\$554,251
Operating Income	147,381	130,162
Income Before Interest Charges	166,720	148,950
Net Income	108,103	77,981

The pro forma information for the twelve-month period ended December 31, 1992, gives effect to the merger of the former Kansas Gas and Electric Company ("Old KG&E") into an acquisition subsidiary of Western Resources, Inc. (Merger) which continued the name "Kansas Gas and Electric Company", as if it had occurred on January 1, 1992, and was derived by combining the historical information of Old KG&E for the three-month period ended March 31, 1992, with that of the Company for the nine-month period ended December 31, 1992. No purchase accounting adjustments were made for the period prior to the Merger in determining pro forma amounts because such adjustments would be immaterial. This pro forma information is not necessarily indicative of the results of operations that would have occurred had the Merger been consummated on January 1, 1992, nor is it necessarily indicative of future operating results or financial position.

Capitalization Summary

December 31, 1993  
(Thousands of Dollars)

First Mortgage Bonds	\$ 585,888	30.8%
Other Long-term Debt (excluding current maturities)	67,655	3.6
Common Stock Equity(1)	1,245,678	65.6
Total Capitalization	\$1,899,221	100.0%

Short-term Debt (including current  
maturities of long-term debt) \$156,038

(1) Includes \$490 million reflecting the acquisition premium attributable to the acquisition of Old KG&E by Western Resources, Inc.

Item 7. Exhibits

Exhibit 99- Computation of Ratio of Earnings to Fixed Charges

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

Kansas Gas and Electric Company

Date January 31, 1994

By

Richard D. Terrill  
Richard D. Terrill  
Secretary, Treasurer and  
General Counsel

KANSAS GAS AND ELECTRIC COMPANY  
Computation of Ratio of Earnings to Fixed Charges  
Year Ended December 31, 1993  
(Thousands of Dollars)

Net Income . . . . .	\$108,103
Taxes on Income . . . . .	46,896
Net Income Plus Taxes . . . . .	154,999
Fixed Charges:	
Interest on Long-Term Debt . . . . .	53,908
Interest on Other Indebtedness . . . . .	6,075
Interest on Corporate-owned Life Insurance Borrowings . . . . .	11,865
Interest Applicable to Rentals . . . . .	24,967
Total Fixed Charges . . . . .	96,815
Earnings . . . . .	\$251,814
Ratio of Earnings to Fixed Charges . . . . .	2.60