

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, 1997

OR

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

For the Transition Period from ____ to _____

Commission file number 1-3523

A. Full title of the Plan:

WESTAR SECURITY SERVICES, INC.
401(K) PROFIT SHARING PLAN

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

WESTERN RESOURCES, INC.
818 Kansas Avenue
Topeka, Kansas 66612

EIN: 48-1123483
PN: 001

WESTAR SECURITY SERVICES, INC.

401(K) PROFIT SHARING PLAN

FINANCIAL STATEMENTS AS OF DECEMBER 31, 1997 AND 1996
TOGETHER WITH REPORT OF INDEPENDENT PUBLIC ACCOUNTANTS

Report of Independent Public Accountants

To the Investment and Benefits Committee of
Westar Security Services, Inc. 401(k) Profit Sharing Plan:

We have audited the accompanying statements of net assets available for benefits of WESTAR SECURITY SERVICES, INC. 401(K) PROFIT SHARING PLAN as of December 31, 1997 and 1996, and the related statements of changes in net assets available for benefits for the year ended December 31, 1997 and for the period from February 1, 1996 to December 31, 1996. 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 audit 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, 1997 and 1996, and the changes in net assets available for benefits for the year ended December 31, 1997 and for the period from February 1, 1996 to December 31, 1996, in conformity with generally accepted accounting principles.

Our audits were performed 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, 1997 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 audits 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 26, 1998

EIN: 48-1123483
PN: 001

WESTAR SECURITY SERVICES, INC.

401(K) PROFIT SHARING PLAN

STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS

DECEMBER 31, 1997 AND 1996

ASSETS	1997	1996
INVESTMENTS:		
Vanguard Windsor Fund	\$ 78,445	\$ 39,225
Western Resources, Inc. Common Stock Fund	78,263	50,959
Vanguard Wellington Fund	30,999	15,176
Vanguard Index Trust 500 Portfolio Fund	40,462	20,619
Vanguard PRIMECAP Fund	61,319	17,810
Fidelity Magellan Fund	34,235	20,330
Vanguard International Growth Portfolio	12,764	-
Vanguard Bond Index Fund-Total Bond Market Portfolio	2,513	-
Vanguard Investment Contract Fund	4,548	543
Vanguard Money Market Reserves, Prime Portfolio Loan Fund	6,886	303
	-	484
Total Investments	350,434	165,449
DIVIDENDS RECEIVABLE	954	1,111
NET ASSETS AVAILABLE FOR BENEFITS	\$351,388	\$166,560

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

WESTAR SECURITY SERVICES, INC.

401(K) PROFIT SHARING PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

FOR THE YEAR ENDING DECEMBER 31, 1997 AND THE PERIOD

FROM FEBRUARY 1, 1996 TO DECEMBER 31, 1996

	1997	1996
NET ASSETS AVAILABLE FOR BENEFITS, beginning of period	\$166,560	\$ -
ADDITIONS:		
INVESTMENT INCOME-		
Net Appreciation in Fair Value of Investments	48,214	5,973
Interest	580	565
Dividends	24,659	9,692
Total Investment Income	73,453	16,230
PARTICIPANT CONTRIBUTIONS	82,331	45,190
Total Additions	155,784	61,420
DEDUCTIONS:		
Benefits Paid	(3,337)	(2,697)
Other	-	(150)
Total Deductions	(3,337)	(2,847)
TRANSFERS FROM OTHER PLANS	32,381	107,987
NET INCREASE	184,828	166,560
NET ASSETS AVAILABLE FOR BENEFITS, end of period	\$351,388	\$166,560

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

WESTAR SECURITY SERVICES, INC.

401(K) PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1997 AND 1996

(1) PLAN DESCRIPTION:

The following brief description of the Westar Security Services, Inc. 401(k) Profit Sharing Plan (the Plan) is provided for general information purposes only. Participants should refer to the plan document for more complete information.

(a) General--In 1995, Western Resources, Inc. (WRI) acquired two security service providers, Mobilfone Security of Topeka and Communications & Signaling, Inc. (CSI), which together formed the WRI subsidiary, Westar Security Services, Inc. (the Company). This defined contribution plan was established for employees of the Company effective February 1, 1996.

All employees are eligible to participate in the Plan after ninety days 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 elective deferral contributions of between 1% and 14% of taxable wages subject to certain Internal Revenue Code limits. These contributions effectively reduce a participant's taxable wages because they are withheld from earnings on a pre-tax basis. An employee may transfer a qualifying rollover distribution to the Trustee under the Plan subject to terms and conditions of the Plan.

The Company may make qualified nonelective employer contributions or regular employer contributions at its discretion. In order to share in either employer contribution, the eligible employee must be an employee of the Company on the last day of the Plan year and must have completed 1,000 hours of service during the Plan year.

Participants are fully vested in elective deferral contributions, qualified nonelective employer contributions, and amounts representing qualifying rollover distributions. Participants vest in regular employer contributions on a 5-year graded schedule. Upon retirement, death, disability or termination of employment, all vested balances are paid to the participant or his beneficiaries in accordance with Plan terms.

(c) Investment Funds--Participants may elect to have their contributions and the Company's qualified non-elective contributions invested in the funds listed below, excluding the Loan Fund.

The Vanguard Investment Contract Trust seeks to preserve the value of an investment and provide an attractive level of interest by investing in investment contracts issued by financial institutions and in contracts backed by high-quality bonds and bond mutual funds.

The Vanguard/Windsor Fund is a diversified equity fund invested in equity securities providing dividend and capital appreciation income.

The Vanguard Money Market Reserves, Prime Portfolio is a money market fund invested in commercial paper and certificates of deposit.

The Western Resources, Inc. Common Stock Fund provides the possibility of long-term growth through increases in the value of the stock and the reinvestment of its dividends. A portion of the fund may also be invested in cash reserves, such as money market instruments, to accommodate daily transactions.

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

The Vanguard Wellington Fund is a balanced fund which invests in stocks for potential capital growth and dividend income and in bonds for current income potential and conservation of principal.

The Vanguard Index Trust-500 Portfolio is a growth and income fund which seeks to provide long-term capital growth. The Vanguard Index Trust-500 Portfolio attempts to provide investment results that correspond to the price and yield performance of publicly traded stocks, in the aggregate, as represented by the Standard & Poor's Composite Stock Price Index.

The Vanguard PRIMECAP Fund is a growth fund seeking long-term growth of capital by investing principally in a portfolio of common stocks.

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

Vanguard International Growth Portfolio invests in the stocks of about 200 companies located in roughly 30 countries around the world.

Vanguard Bond Index Fund-Total Bond Market Portfolio invests in about 1,500 bonds from a variety of industries in an attempt to match the performance and risk characteristics of the unmanaged Lehman Brothers Aggregate Bond Index. The investments range from short-term bonds that mature in about a year to long-term bonds that mature in 20 or 30 years, giving the Fund an average maturity of about nine years.

The above funds are managed by Vanguard Fiduciary Trust Company (Vanguard) except the Fidelity Magellan Fund which is managed by Fidelity Investments Institutional Services Company. All investments are stated at quoted market values, except as follows. Investments in Vanguard Investment Contract Trust and Vanguard Money Market Reserves, Prime Portfolio are stated at cost which approximates market value as determined by Vanguard. Investments in the Loan Fund are stated at face value.

(d) Loans to Participants--In accordance with Plan provisions participants are permitted to borrow a specified portion of the vested balances in their individual accounts. Loans are evidenced by promissory notes payable to the Plan.

(e) Income Taxes--The Plan obtained a determination letter on March 27, 1998, 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 Administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code and, therefore, no provision for income taxes has been included in these financial statements.

(f) Plan Termination--The Company is free to 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. Employee contributions are accrued as the employees' salaries are earned.

(b) Use of Estimates--The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

(c) Participant Accounts--A separate account is maintained for each participant. Allocations to participant accounts for employee contributions are made when the contributions are received by the trustee. Allocations to participant accounts for the net of interest dividends, realized and unrealized changes in investment market value and Plan expenses are made when such amounts are earned or incurred.

Forfeitures arise when participants leave the Plan before any discretionary regular employer contributions become fully vested. Forfeitures are reallocated to the accounts of all participants entitled to share in the employer contribution.

(d) Administrative Expenses--All administrative expenses of the Plan are paid by the Company with the exception of loan administrative charges which will be paid by the participants. The Company has no continuing obligation to pay these expenses.

(3) ASSET TRANSFERS:

The accounts of participants who change employment status and new employees with assets in previous employers' qualified plans are transferred into the Plan in accordance with Plan provisions.

(4) SECURITY ALARM MONITORING ACQUISITION:

As a result of the acquisition of Protection One, certain security service employees were transferred to Protection One. At March 31, 1997, those employees' contributions ceased although account balances continue to be maintained in the Westar Security Services Inc. 401(k) Profit Sharing Plan. These employees became participants in the Westar Security Services 401(k) Plan at April 1, 1997.

(5) FUND INFORMATION:

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

(4) Fund Information (continued):

	Year Ended December 31, 1997				
	Investment Contract	Windsor	Money Market Reserves	Company Common Stock	Loans
ADDITIONS					
Investment Income:					
Net appreciation (depreciation) in fair value of investments	\$ -	\$ 202	\$ -	\$ 21,806	\$ -
Interest	244	-	323	5	8
Dividends	-	12,445	-	2,722	-
	244	12,647	323	24,533	8
Participant Contributions	1,927	12,388	4,259	12,019	-
Total additions	2,171	25,035	4,582	36,552	8
DEDUCTIONS					
Benefits Paid	-	(281)	-	(1,251)	(400)
Other	-	-	-	-	-
Total deductions	-	(281)	-	(1,251)	(400)
Net increase (decrease) prior to transfers	2,171	24,754	4,582	35,301	392
TRANSFERS					
Interfund Transfers	(91)	8,094	76	(11,236)	(92)
Transfers-other plans	1,925	6,372	1,925	3,239	-
Total transfers	1,834	14,466	2,001	(7,997)	(92)
Net Increase	4,005	39,220	6,583	27,304	(484)
Net assets available for benefits:					
Beginning of period	543	39,225	303	50,959	484
End of period	\$ 4,548	\$ 78,445	\$ 6,886	\$ 78,263	\$ 0

(Continued)

(4) Fund Information (continued):

Year Ended December 31, 1997

	Wellington	Index Trust 500 Portfolio	PRIMECAP	Magellan
ADDITIONS				
Investment Income:				
Net appreciation (depreciation) in fair value of investments	\$ 2,594	\$ 8,724	\$ 10,474	\$ 4,706
Interest	-	-	-	-
Dividends	2,769	817	2,081	2,190
	5,363	9,541	12,555	6,896
Participant Contributions	6,336	11,375	17,626	7,233
Total additions	11,699	20,916	30,181	14,129
DEDUCTIONS				
Benefits paid	(482)	(235)	(80)	(424)
Other	-	-	-	-
Total deductions	(482)	(235)	(80)	(424)
Net increase (decrease) prior to transfers	11,217	20,681	30,101	13,705
TRANSFERS				
Interfund transfers	2,681	(838)	2,325	200
Transfers-other plans	1,925	-	11,083	-
Total transfers	4,606	(838)	13,408	200
Net increase	15,823	19,843	43,509	13,905
Net assets available for benefits:				
Beginning of period	15,176	20,619	17,810	20,330
End of period	\$ 30,999	\$ 40,462	\$ 61,319	\$ 34,235

(4) Fund Information (continued):

Year Ended December 31, 1997

	International Growth Portfolio	Total Bond Market	Other	Total
Investment Income:				
Net appreciation (depreciation) in fair value of investments	\$ (368)	\$ 76	\$ -	\$ 48,214
Interest	-	-	-	580
Dividends	544	137	954	24,659
	176	213	954	73,453
Participant Contributions	6,676	2,492	-	82,331
Total additions	6,852	2,705	954	155,784
DEDUCTIONS				
Benefits paid	-	(184)	-	(3,337)
Other	-	-	-	-
Total deductions	-	(184)	-	(3,337)
Net increase (decrease) prior to transfers	6,852	2,521	954	152,447
TRANSFERS				
Interfund transfers	-	(8)	(1,111)	-
Transfers-other plans	5,912	-	-	32,381
Total transfers	5,912	(8)	(1,111)	32,381
Net increase (decrease)	12,764	2,513	(157)	184,828
Net assets available for benefits:				
Beginning of period	-	-	1,111	166,560
End of period	\$ 12,764	\$ 2,513	\$ 954	\$ 351,388

(4) Fund Information (continued):

Period From February 1, 1996 to December 31, 1996

	Investment Contract	Windsor	Money Market Reserves	Company Common Stock	Loans
ADDITIONS					
Investment Income:					
Net appreciation (depreciation) in fair value of investments	\$ -	\$ 2,181	\$ -	\$ 602	\$ -
Interest	13	-	30	505	17
Dividends	-	3,660	-	734	-
	13	5,841	30	1,841	17
Participant Contributions	530	7,862	580	15,562	-
Total additions	543	13,703	610	17,403	17
DEDUCTIONS					
Benefits Paid	-	(12)	(1,193)	(420)	-
Other	-	-	-	-	-
Total deductions	-	(12)	(1,193)	(420)	-
Net increase (decrease) prior to transfers	543	13,691	(583)	16,983	17
TRANSFERS					
Interfund Transfers	-	-	-	(370)	467
Transfers-other plans	-	25,534	886	34,346	-
Total transfers	-	25,534	886	33,976	467
Net Increase	543	39,225	303	50,959	484
Net assets available for benefits:					
Beginning of period	-	-	-	-	-
End of period	\$ 543	\$ 39,225	\$ 303	\$ 50,959	\$ 484

(Continued)

(4) Fund Information (continued):

Period From February 1, 1996 to December 31, 1996

	Wellington	Index Trust 500 Portfolio	PRIMECAP	Magellan
ADDITIONS				
Investment Income:				
Net appreciation (depreciation) in fair value of investments	\$ 427	\$ 2,105	\$ 1,451	\$ (793)
Interest	-	-	-	-
Dividends	943	307	504	2,433
	1,370	2,412	1,955	1,640
Participant Contributions	3,875	6,325	5,091	5,365
Total additions	5,245	8,737	7,046	7,005
DEDUCTIONS				
Benefits paid	(13)	(12)	(365)	(682)
Other	(150)	-	-	-
Total deductions	(163)	(12)	(365)	(682)
Net increase (decrease) prior to transfers	5,082	8,725	6,681	6,323
TRANSFERS				
Interfund transfers	(97)	-	-	-
Transfers-other plans	10,191	11,894	11,129	14,007
Total transfers	10,094	11,894	11,129	14,007
Net increase	15,176	20,619	17,810	20,330
Net assets available for benefits:				
Beginning of period	-	-	-	-
End of period	\$ 15,176	\$ 20,619	\$ 17,810	\$ 20,330

(4) Fund Information (continued):

Period From February 1, 1996 to December 31, 1996

	Other	Total
ADDITIONS		
Investment Income:		
Net appreciation (depreciation) in fair value of investments	\$ -	\$ 5,973
Interest	-	565
Dividends	1,111	9,692
	1,111	16,230
Participant Contributions	-	45,190
Total additions	1,111	61,420
DEDUCTIONS		
Benefits paid	-	(2,697)
Other	-	(150)
Total deductions	-	(2,847)
Net increase (decrease) prior to transfers	1,111	58,573
TRANSFERS		
Interfund Transfers	-	-
Transfers-other plans	-	107,987
Total transfers	-	107,987
Net increase	1,111	166,560
Net assets available for benefits:		
Beginning of period	-	-
End of period	\$ 1,111	\$ 166,560

WESTAR SECURITY SERVICES, INC.

401(K) PROFIT SHARING PLAN

LINE 27a - SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES

DECEMBER 31, 1997

Description	Number of Units	Cost	Current Value
Vanguard/Windsor Fund	4,619.8328	\$ 76,854	\$ 78,445
Vanguard Money Market Reserves, Prime Portfolio	6,886.4100	6,886	6,886
Vanguard/Wellington Fund	1,052.5859	27,843	30,999
Vanguard Index Trust 500 Portfolio	449.2303	29,763	40,462
Vanguard/PrimeCap Fund	1,549.6457	53,746	61,319
Fidelity Magellan Fund	359.3413	30,244	34,235
Vanguard International Growth Portfolio	778.7780	13,125	12,764
Vanguard Bond Index Fund-Total Bond Market Portfolio	249.1331	2,438	2,513
Vanguard Investment Contract Trust	4,549.8300	4,548	4,548
*Western Resources, Inc. Common Stock	1,820.0683	57,282	78,263
Total Investments		\$302,729	\$350,434

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

WESTAR SECURITY SERVICES, INC.

401(K) PROFIT SHARING PLAN

LINE 27d - SCHEDULE OF REPORTABLE TRANSACTIONS

FOR THE YEAR ENDED DECEMBER 31, 1997

Investment	Type of Transaction	Number	Dollar Value (1)	Net Gain (Loss)
Magellan Fund	Purchases	46	\$ 7,411	\$ -
	Sales	2	402	22
Vanguard/Wellington Fund	Purchases	47	11,100	-
	Sales	5	640	32
Vanguard/PrimeCap Fund	Purchases	47	42,930	-
	Sales	3	11,975	4,392
Vanguard/Windsor Fund	Purchases	46	30,648	-
	Sales	4	3,075	786
Vanguard Investment Contract Trust	Purchases	27	3,853	-
	Sale	3	90	-
Vanguard Money Market Reserves, Prime Portfolio	Purchases	57	47,005	-
	Sales	38	40,745	-
Vanguard Index Trust 500 Portfolio	Purchases	28	11,259	-
	Sales	3	957	182
Vanguard International Growth Portfolio	Purchases	27	12,596	-
	Sales	1	8	-
Vanguard Bond Index Fund-Total Bond Market Portfolio	Purchases	8	2,492	-
	Sales	2	190	1
Western Resources, Inc. Stock Fund	Purchases	30	16,513	-
	Sales	5	13,742	(170)

(1) Amount shown in this column is cost 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 Westar Security Services, Inc. 401(k) Profit Sharing Plan has duly caused this annual report to be signed on its behalf by the undersigned hereunto duly authorized.

WESTAR SECURITY SERVICES, INC.
401(K) PROFIT SHARING PLAN

By:

Signature	Title	Date
/s/ S. L. Kitchen	Chairman	June 26, 1998
/s/ Ira W. McKee, Jr.	Member	June 26, 1998
/s/ John K. Rosenberg	Member	June 26, 1998
/s/ Kenneth T. Wymore	Member	June 26, 1998

EXHIBIT INDEX

Exhibit Number	Description of Documents	Page
23	Consent of Independent Public Accountants (filed electronically)	

CONSENT OF INDEPENDENT PUBLIC ACCOUNTANTS

As independent public accountants, we hereby consent to the incorporation by reference of our report dated June 26, 1998, included in the Form 11-K for the Westar Security Services, Inc. 401(k) Profit Sharing Plan, into the Western Resources, Inc. previously filed Registration Statements File Nos. 33-49467, 33-49553, 333-02023, 33-50069, 33-62375, and 333-26115 of Western Resources, Inc. on Form S-3; Nos. 333-02711, 333-56369 and 333-56369-01 of Western Resources, Inc. on Form S-4; Nos. 33-57435, 333-13229, 333-06887, 333-20393, and 333-20413 of Western Resources, Inc. on Form S-8, and No. 33-50075 of Kansas Gas and Electric Company on Form S-3.

Arthur Andersen LLP

Kansas City, Missouri,
June 26, 1998