

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 30, 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 1-3523

A. Full title of the Plan:

WESTERN RESOURCES, INC.
EMPLOYEES' 401(K) SAVINGS 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

WESTERN RESOURCES, INC.

EMPLOYEES' 401(K) SAVINGS PLAN

FINANCIAL STATEMENTS AS OF DECEMBER 30, 1993 AND 1992

TOGETHER WITH REPORT OF INDEPENDENT PUBLIC ACCOUNTANTS

Report of Independent Public Accountants

To the Investment and Benefits Committee of the
Western Resources, Inc. Employees' 401(k) Savings Plan:

We have audited the accompanying statements of net assets available for benefits of the WESTERN RESOURCES, INC. EMPLOYEES' 401(K) SAVINGS PLAN, formerly The Kansas Power and Light Company Employees' Savings Plan, as of December 30, 1993 and 1992, and the related statements of changes in net assets available for benefits for the years then ended and the schedules referred to below. These financial statements and the schedules 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 30, 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 made 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 and of loans or fixed income obligations as of December 30, 1993, and reportable transactions for the year then ended are presented for purposes 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.

As discussed further in Note 1, effective October 31, 1993, The Kansas Power and Light Company Union Employees' Savings Plan and The Gas Service Company Union Employee's Savings Plan were merged into the Plan.

Kansas City, Missouri,
April 15, 1994

Arthur Andersen & Co.

EIN: 48-0290150
PIN: 004

WESTERN RESOURCES, INC.
EMPLOYEES' 401(K) SAVINGS PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 30, 1993 AND DECEMBER 30, 1992

| | 1993 | 1992 |
|-----------------------------------|---------------|--------------|
| ASSETS | | |
| INVESTMENTS: | | |
| GIC Fund | \$ 63,120,437 | \$26,034,525 |
| Windsor Fund | 42,674,607 | 17,447,374 |
| Money Market Fund | 5,809,542 | 2,788,081 |
| Common Stock Fund | 36,638,798 | 12,949,960 |
| Loan Fund | 8,455,265 | 2,801,413 |
| Total Investments | 156,698,649 | 62,021,353 |
| INTEREST AND DIVIDENDS RECEIVABLE | 885,496 | 369,816 |
| CONTRIBUTIONS RECEIVABLE: | | |
| Participant | 159,784 | 157,077 |
| Employer | 50,229 | 58,740 |
| Total Assets | 157,794,158 | 62,606,986 |
| LIABILITIES | | |
| FORFEITURES | 1,590 | 6 |
| ACCOUNTS PAYABLE | 38,500 | 32,736 |
| Total Liabilities | 40,090 | 32,742 |
| NET ASSETS AVAILABLE FOR BENEFITS | \$157,754,068 | \$62,574,244 |

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

WESTERN RESOURCES, INC.

EMPLOYEES' 401(K) SAVINGS PLAN

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

FOR THE YEAR ENDED DECEMBER 30, 1993 AND DECEMBER 30, 1992

| | 1993 | 1992 |
|--|---------------|--------------|
| NET ASSETS AVAILABLE FOR BENEFITS, beginning of year | \$ 62,574,244 | \$55,070,475 |
| INVESTMENT INCOME: | | |
| Interest | 2,740,225 | 2,202,892 |
| Dividends | 4,418,256 | 1,848,959 |
| Net Appreciation in Fair Value of Investments | 551,021 | 2,645,387 |
| Total Investment Income | 7,709,502 | 6,697,238 |
| CONTRIBUTIONS: | | |
| Participant | 5,326,195 | 3,870,105 |
| Employer | 1,880,137 | 1,408,221 |
| Total Contributions | 7,206,332 | 5,278,326 |
| FORFEITURES | (12,730) | (6,213) |
| OTHER | (3,881) | (1,840) |
| BENEFITS PAID | (2,107,208) | (6,095,119) |
| TRANSFERS FROM OTHER PLANS | 82,387,809 | 1,631,377 |
| NET INCREASE | 95,179,824 | 7,503,769 |
| NET ASSETS AVAILABLE FOR BENEFITS, end of year | \$157,754,068 | \$62,574,244 |

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

WESTERN RESOURCES, INC.

EMPLOYEES' 401(K) SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 30, 1993 AND 1992

(1) PLAN DESCRIPTION:

The following brief description of the Western Resources, Inc. Employees' 401(k) Savings Plan (the Plan) is provided for general information purposes only. Participants should refer to the Plan agreement for more complete information.

(a) General-- The Plan is a defined contribution plan, designed to assist eligible employees in establishing a regular savings plan. The Plan was established January 1, 1985, for employees of The Kansas Power and Light Company (KPL) and its wholly-owned subsidiaries, with the exception of the Kansas Gas and Electric Company (KG&E) and its employees on March 31, 1992, who were not covered by a collective bargaining agreement. Effective May 8, 1992, KPL changed its legal name to Western Resources, Inc. (the Company). Effective October 31, 1993, The Kansas Power and Light Company Union Employees' Savings Plan and The Gas Service Company Union Employees' Savings Plan were merged into the Plan. The Plan was renamed the Western Resources, Inc. Employees' 401(k) Savings Plan. With this change, the Plan now covers all eligible Company employees with the exception of KG&E employees on March 31, 1992, who continue to be covered under the Kansas Gas and Electric Company 401(k) Plan.

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 of between 1% and 10% of earnings subject to certain Internal Revenue Code limits. These contributions effectively reduce a participant's earnings because they are withheld from earnings on a pre-tax basis. In addition to or instead of pre-tax cash contributions, participants may elect to make after-tax contributions of between 1% and 6% of earnings. Cash contributions up to the first 6% of a participant's earnings are matched 50% by the Company. The Plan allows rollover contributions into the Plan.

Active participants are allowed to make additional contributions each quarter to meet the maximum contribution percentage based on their annual compensation. These contributions are considered in determining matching employer contributions. Matching employer contributions are suspended for a period of six months in the event that a participant withdraws money from after-tax and/or Company match accounts.

Participants are fully vested in their contributions and earnings thereon. Company matching contributions become fully vested after three years. Once a participant retires under The Kansas Power and Light Company Retirement Plan, all contributions become fully vested.

(c) Investment Funds--Participants may elect to have their contributions and the Company's matching contributions invested in the 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.

The GIC Fund is invested entirely in the Western Resources, Inc. Investment Contract Fund, a fund which invests in investment contracts issued by insurance companies that are viewed by Vanguard Fiduciary Trust Company as being financially sound and are highly rated by the major credit agencies. Principal of investments in the Fund, and interest thereon, are obligations of the insurance companies. Neither Vanguard nor the Company guarantees either principal or interest in such investments.

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

Money Market Fund is invested entirely in the Vanguard Money Market Trust - Prime Portfolio, a money market fund invested in commercial paper and certificates of deposit.

Company Stock Fund, established October 1, 1988, with assets transferred from The Kansas Power and Light Company Tax Reduction Act Stock Ownership Plan (TRASOP) and Employee Stock Ownership Plan of The Gas Service Company (ESOP) upon termination is invested primarily in the Company's common stock. Dividends from stock held in the fund are used to purchase additional shares of Company stock.

Loan Fund, established January 1, 1989, is a conduit for the distribution and repayment of loan proceeds. The investments in the fund represent loans due from participants.

All five funds are managed by the Plan's trustee, Vanguard Fiduciary Trust Company. The investments in GIC Fund and Money Market Fund are stated at cost plus accrued interest, which approximates market. Investments in Windsor Fund and Company Stock Fund are stated at quoted market values. Investments in 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. Loan interest rates and terms are established by the Investment and Benefits Committee and all loans must be approved by that Committee. Loans are evidenced by promissory notes payable to the Plan and are listed as Fund E on the 1993 and 1992 statements.

(e) Income Taxes--The Plan obtained its latest determination letter on January 25, 1988, 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 restated and 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 and, therefore, believes that the Plan was qualified and the related trust was tax-exempt as of the financial statement date.

(f) Plan Termination--The Company is free to terminate the Plan at any time. Upon termination, all contributions become fully vested.

(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.

Upon retirement, death, disability or termination of employment, all vested balances are paid to the participant or his beneficiaries in accordance with Plan terms.

(b) Participant Accounts--A separate account is maintained for each participant. Allocations to participant accounts for employer and employee contributions are made when the contributions are received by the trustee. 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.

Forfeitures arise when participants leave the Plan before the Company contributions become fully vested. Forfeitures are used to reduce future Company matching contributions.

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

(d) Reclassification--Certain reclassifications have been made to conform the 1992 presentation with the 1993 presentation.

(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) AMOUNTS DUE TO WITHDRAWING PARTICIPANTS:

As of December 30, 1993 and 1992, amounts due to withdrawing participants were \$66,631 and \$0, respectively.

(5) INVESTMENTS:

The following investment represent over 5% of net assets available for benefits at December 30, 1993 and/or 1992:

| | 1993 | 1992 |
|---|--------------|------------|
| Continental National Assurance, investment contract #12586, general account | \$11,966,782 | \$ - |
| Metropolitan Life Insurance Company, investment contract #14403, general account | 16,309,788 | - |
| Provident National Assurance Company, investment contract #027-04879, general account | 8,252,776 | - |
| Prudential Insurance Company of America, investment contract #7168, general account | 13,002,482 | - |
| Vanguard Windsor Funds, Inc. Vanguard/Windsor Fund | 42,674,607 | 17,447,334 |
| Western Resources, Inc. Common Stock | 36,447,758 | 12,866,884 |

(6) SUBSEQUENT EVENTS:

Effective January 1, 1994, for purposes of determining pretax and aftertax contributions, earnings will consist of compensation including overtime, bonuses and commissions for all non-union participants and those covered under a collective bargaining agreement between the Company and the International Brotherhood of Electrical Workers Local No. 304.

Effective January 1, 1994, participants may transfer their interests between funds on any business day during the Plan year.

Effective January 1, 1994, participants may have up to three loans outstanding at any time provided not more than one loan is for non-educational purposes.

Effective January 1, 1994, three additional fund options have been added to the Plan. The options include a Balanced Fund, a Growth Fund, and an Equity Index Fund. The Vanguard Wellington Fund (Balanced Fund) invests in a diversified portfolio of common stocks and bonds. The objectives of the fund include the conservation of principal, a reasonable income return and capital appreciation with lower than average risk. The Vanguard Primecap Fund (Growth Fund) seeks to provide long-term growth of capital by investing principally in common stocks. The Vanguard Index Trust - 500 Portfolio (Equity Index Fund) is designed as an "index" fund and investing in common stocks in order to match the performance of the S & P 500 market index.

On January 31, 1994, the Company sold substantially all of its Missouri natural gas distribution properties and operations to Southern Union Company (Southern Union). Approximately 20 percent of eligible employees were affected. The Plan vested all affected participants in the value of their accounts effective January 31, 1994. Participants had several options which included 1) taking a distribution, 2) leaving funds in the plan until a future distribution date (for participants whose account balance exceeds \$3,500), 3) making a qualified rollover into the Southern Union 401(k) Plan, or 4) making a qualified rollover into an individual retirement account.

(7) FUND INFORMATION:

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

EIN: 48-0290150
PIN: 004

| | Year Ended December 31, 1993 | | | | | | | |
|--|------------------------------|--------------|-------------------|--------------------|-------------|-------------|---------------|--|
| | GIC Fund | Windsor Fund | Money Market Fund | Company Stock Fund | Loan Fund | Other | Total | |
| ADDITIONS | | | | | | | | |
| Investment Income: | | | | | | | | |
| Net appreciation in fair value of investment | \$ - | \$ 421,359 | \$ - | \$ 129,642 | \$ - | \$ - | \$ 551,001 | |
| Interest | 1,997,848 | - | 84,072 | 3,617 | 272,885 | 381,803 | 2,740,225 | |
| Dividends | - | 3,292,694 | - | 621,869 | - | 503,693 | 4,418,256 | |
| | 1,997,848 | 3,714,053 | 84,072 | 755,128 | 272,885 | 885,496 | 7,709,482 | |
| Contributions: | | | | | | | | |
| Participant | 2,379,237 | 2,090,343 | 302,907 | 393,924 | - | 159,784 | 5,326,195 | |
| Employer | 877,453 | 702,724 | 109,975 | 139,756 | - | 50,229 | 1,880,137 | |
| | 3,256,690 | 2,793,067 | 412,882 | 533,680 | - | 210,013 | 7,206,332 | |
| Total additions | 5,254,538 | 6,507,120 | 496,954 | 1,288,808 | 272,885 | 1,095,509 | 14,915,814 | |
| DEDUCTIONS | | | | | | | | |
| Benefits paid | (996,592) | (522,414) | (140,114) | (448,088) | - | - | (2,107,208) | |
| Other | - | (2,981) | (900) | - | - | - | (3,881) | |
| Forfeitures | (1,966) | (3,335) | (8) | (5,825) | - | (1,596) | (12,730) | |
| Total deductions | (998,558) | (528,730) | (141,022) | (453,913) | - | (1,596) | (2,123,819) | |
| Net increase prior to interfund transfers | 4,255,980 | 5,978,390 | 355,932 | 834,895 | 272,885 | 1,093,913 | 12,791,995 | |
| TRANSFERS | | | | | | | | |
| Interfund Transfers | (738,044) | (219,910) | (47,107) | 854,992 | 150,069 | - | - | |
| Transfers from other plans | 33,306,026 | 19,383,154 | 2,692,023 | 21,790,731 | 5,215,895 | - | 82,387,829 | |
| Total transfers | 32,567,982 | 19,163,244 | 2,644,916 | 22,645,723 | 5,365,964 | - | 82,387,829 | |
| Net increase | 36,823,962 | 25,151,634 | 3,000,848 | 23,480,618 | 5,638,849 | 1,093,913 | 95,179,824 | |
| Net assets available for benefits: | | | | | | | | |
| Beginning of year | 26,034,525 | 17,447,374 | 2,778,081 | 12,917,224 | 2,801,413 | 585,627 | 62,574,244 | |
| End of year | \$62,858,487 | \$42,589,008 | \$5,788,929 | \$36,397,842 | \$8,440,262 | \$1,679,540 | \$157,754,068 | |

EIN: 48-0290150
 PIN: 004

| | Year Ended December 31, 1992 | | | | | | | |
|--|------------------------------|--------------|-------------------|--------------------|-------------|------------|---------------|--|
| | GIC Fund | Windsor Fund | Money Market Fund | Company Stock Fund | Loan Fund | Other | Total | |
| ADDITIONS | | | | | | | | |
| Investment Income: | | | | | | | | |
| Net appreciation in fair value of investment | \$ - | \$ 1,207,125 | \$ - | \$ 1,438,262 | \$ - | \$ - | \$ 2,645,387 | |
| Interest | 1,728,679 | - | 104,869 | 2,536 | 188,614 | 178,194 | 2,202,892 | |
| Dividends | - | 1,095,641 | - | 561,696 | - | 191,622 | 1,848,959 | |
| | 1,728,679 | 2,302,766 | 104,869 | 2,002,494 | 188,614 | 369,816 | 6,697,238 | |
| Contributions: | | | | | | | | |
| Participant | 1,946,519 | 1,404,550 | 230,578 | 131,381 | - | 157,077 | 3,870,105 | |
| Employer | 712,179 | 505,043 | 84,783 | 47,476 | - | 58,740 | 1,408,221 | |
| | 2,658,698 | 1,909,593 | 315,361 | 178,857 | - | 215,817 | 5,278,326 | |
| Total additions | 4,387,377 | 4,212,359 | 420,230 | 2,181,351 | 188,614 | 585,633 | 11,975,564 | |
| DEDUCTIONS | | | | | | | | |
| Benefits paid | (3,328,362) | (1,083,712) | (546,057) | (1,136,988) | - | - | (6,095,119) | |
| Other | - | (1,320) | (520) | - | - | - | (1,840) | |
| Forfeitures | (2,174) | (1,141) | (1,062) | (1,830) | - | (6) | (6,213) | |
| Total deductions | (3,330,536) | (1,086,173) | (547,639) | (1,138,818) | - | (6) | (6,103,172) | |
| Net increase prior to interfund transfers | 1,056,841 | 3,126,186 | (127,409) | 1,042,533 | 188,614 | 585,627 | 5,872,392 | |
| TRANSFERS | | | | | | | | |
| Interfund Transfers | (227,874) | 633,936 | (678,848) | (4,196) | 276,982 | - | - | |
| Transfers from other plans | 414,823 | 550,429 | 110,467 | 492,515 | 63,143 | - | 1,631,377 | |
| Total transfers | 186,949 | 1,184,365 | (568,381) | 488,319 | 340,125 | - | 1,631,377 | |
| Net increase | 1,243,790 | 4,310,551 | (695,790) | 1,530,852 | 528,739 | 585,627 | 7,503,769 | |
| Net assets available for benefits: | | | | | | | | |
| Beginning of year | 24,790,735 | 13,136,823 | 3,483,871 | 11,386,372 | 2,272,674 | - | 55,070,475 | |
| End of year | \$26,034,525 | \$17,447,374 | \$2,788,081 | \$12,917,224 | \$2,801,413 | \$ 585,627 | \$ 62,574,244 | |

EIN: 48-0290150
PIN: 004

WESTERN RESOURCES, INC.

EMPLOYEES' 401(K) SAVINGS PLAN

ITEM 27a - SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES

DECEMBER 30, 1993

| Issuer | Number of Units | Cost | Market |
|---|--------------------|---------------|---------------|
| Connecticut General Life Insurance Company, investment contract #25137, general account | 6,825,200 | \$ 6,825,200 | \$ 6,825,200 |
| Continental National Assurance, investment contract #12586, general account | 11,966,782 | 11,966,782 | 11,966,782 |
| Metropolitan Life Insurance Company, investment contract #14403, general account | 16,309,788 | 16,309,788 | 16,309,788 |
| Provident National Assurance Company, investment contract #027-04879, general account | 8,252,767 | 8,252,776 | 8,252,776 |
| Prudential Insurance Company of America, investment contract #7168, general account | 13,002,482 | 13,002,482 | 13,002,482 |
| State Mutual Assurance Company, investment contract #91877A, general account | 6,763,409 | 6,763,409 | 6,763,409 |
| *Vanguard Windsor Funds, Inc. Vanguard/Windsor Fund | 3,063,504 | 42,429,272 | 42,674,607 |
| *Vanguard Money Reserves, Inc., Prime Portfolio | 6,000,582 | 6,000,582 | 6,000,582 |
| *Western Resources, Inc. Common Stock | 1,045,097 | 33,721,647 | 36,447,758 |
| Participant Loans, at interest rates ranging from 5.7% to 10.0% | | - | 8,455,265 |
| Total Investments | | \$145,271,938 | \$156,698,649 |

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

EIN: 48-0290150
PIN: 004

WESTERN RESOURCES, INC.

EMPLOYEES' 401(K) SAVINGS PLAN

ITEM 27b - SCHEDULE OF LOANS OR FIXED INCOME OBLIGATIONS

DECEMBER 30, 1993

| Identity and Address of | Original Amount of Loan | Amount Received During Reporting Year | | Unpaid Balance at End of Year | Amount Overdue | |
|---|-------------------------------|---|----------|--|----------------|-----------|
| | | Principal | Interest | | Principal | Interest |
| Jones, Joe B. 620 S. Sante Fe Bartlesville, OK 74003 ###-##-#### | \$ 6,000.00 | \$ 0.00 | \$ 0.00 | \$ 2,377.00 | \$2,148.91 | \$ 163.92 |

Detailed Description of Loan - General purpose loan; dated 1/20/89; 8.03% interest rate; 120 successive semi-monthly installments.

Action to be Taken - The loan was defaulted 3/8/94 and will be treated as a 1994 distribution to the participant.

| | | | | | | |
|--|----------|------|------|-------|-------|------|
| Hood, Susan K. 6562 West 92nd, #149 Overland Park, KS 66212 ###-##-#### | 2,500.00 | 0.00 | 0.00 | 46.08 | 46.08 | 0.00 |
|--|----------|------|------|-------|-------|------|

Detailed Description of Loan - General purpose loan; dated 4/1/88; 8.91% interest rate; 96 successive semi-monthly installments.

Action to be Taken - The loan was paid off 2/28/94.

| | | | | | | |
|--|-----------|------|------|-----------|----------|----------|
| Clennan, Zona I. 4116-1 Emland Dr. Topeka, KS 66606 ###-##-#### | 25,000.00 | 0.00 | 0.00 | 16,824.75 | 8,464.35 | 2,110.05 |
|--|-----------|------|------|-----------|----------|----------|

Detailed Description of Loan - General purpose loan; dated 5/17/90; 9.8% interest rate; 120 successive semi-monthly installments.

Action to be Taken - The loan was defaulted 3/8/94 and will be treated as a 1994 distribution to the participant.

| | | | | | | |
|--|-----------|------|------|----------|----------|--------|
| Smart, Earl E. 6216 Swoop Parkway Kansas City, MO 64130 ###-##-#### | 18,300.00 | 0.00 | 0.00 | 9,637.31 | 6,057.72 | 876.83 |
|--|-----------|------|------|----------|----------|--------|

Detailed Description of Loan - General purpose loan; dated 10/1/89; 8.03% interest rate; 120 successive semi-monthly installments.

Action to be Taken - The loan was defaulted 3/8/94 and will be treated as a 1994 distribution to the participant.

| | | | | | | |
|--|----------|------|------|----------|----------|-------|
| Ussery, John R. 6213 Mullen Rd. Shawnee, KS 66216 ###-##-#### | 9,000.00 | 0.00 | 0.00 | 1,456.56 | 1,442.37 | 48.59 |
|--|----------|------|------|----------|----------|-------|

Detailed Description of Loan - General purpose loan; dated 3/22/88; 8.91% interest rate; 120 successive semi-monthly installments.

Action to be Taken - The loan was defaulted 2/9/94 and will be treated as a 1994 distribution to the participant.

EIN: 48-0290150
PIN: 004

WESTERN RESOURCES, INC.

EMPLOYEES' 401(K) SAVINGS PLAN

ITEM 27b - SCHEDULE OF LOANS OR FIXED INCOME OBLIGATIONS

DECEMBER 30, 1993

| Identity and Address of | Original Amount of Loan | Amount Received During Reporting Year | | Unpaid Balance at End of Year | Amount Overdue | |
|---|-------------------------------|---|----------|--|----------------|----------|
| | | Principal | Interest | | Principal | Interest |
| Kelly, Marion I. 711 South 7th St. Atchinson, KS 66602 ###-##-#### | \$ 3,000.00 | \$ 0.00 | \$ 0.00 | \$ 1,137.03 | \$1,137.03 | \$ 57.38 |

Detailed Description of Loan - General purpose loan; dated 9/20/90; 9.6% interest rate; 60 successive semi-monthly installments.

Action to be Taken - The loan will be defaulted in 1994 and will be treated as a 1994 distribution to the participant.

| | | | | | | |
|---|----------|------|------|----------|----------|-------|
| Denny, William E. Jr. 1109 N. 11th Leavenworth, KS 66048 ###-##-#### | 7,200.00 | 0.00 | 0.00 | 1,705.51 | 1,566.50 | 73.83 |
|---|----------|------|------|----------|----------|-------|

Detailed Description of Loan - General purpose loan; dated 10/20/88; 8.91% interest rate; 120 successive semi-monthly installments.

Action to be Taken - The loan was defaulted 2/9/94 and will be treated as a 1994 distribution to the participant.

| | | | | | | |
|---|----------|------|------|----------|----------|--------|
| Winter, Michael J. RR 1, Box 403 Perry, KS 66073 ###-##-#### | 2,500.00 | 0.00 | 0.00 | 2,053.25 | 1,756.73 | 281.96 |
|---|----------|------|------|----------|----------|--------|

Detailed Description of Loan - General purpose loan; dated 11/20/90; 9.4% interest rate; 82 successive semi-monthly installments.

Action to be Taken - The loan will be defaulted in 1994 and will be treated as a 1994 distribution to the participant.

| | | | | | | |
|--|-----------|--------|-------|----------|----------|--------|
| Sumner, Raymond E. Route #2, Box 168M Lincoln, MO 65338 ###-##-#### | 11,000.00 | 157.80 | 63.67 | 9,765.36 | 2,318.48 | 782.10 |
|--|-----------|--------|-------|----------|----------|--------|

Detailed Description of Loan - General purpose loan; dated 3/1/92; 7.7% interest rate; 120 successive semi-monthly installments.

Action to be Taken - The loan was defaulted 2/9/94 and will be treated as a 1994 distribution to the participant.

| | | | | | | |
|---|----------|------|------|----------|----------|--------|
| Sales, Kenneth R. RR 1, Box 366 St. Mary's, KS 66536 ###-##-#### | 9,000.00 | 0.00 | 0.00 | 5,776.39 | 3,734.63 | 648.25 |
|---|----------|------|------|----------|----------|--------|

Detailed Description of Loan - General purpose loan; dated 10/89; 8.03% interest rate; 120 successive semi-monthly installments.

Action to be Taken - The loan will be defaulted in 1994 and will be treated as a 1994 distribution to the participant.

EIN: 48-0290150
PIN: 004

WESTERN RESOURCES, INC.

EMPLOYEES' 401(K) SAVINGS PLAN

ITEM 27b - SCHEDULE OF LOANS OR FIXED INCOME OBLIGATIONS

DECEMBER 30, 1993

| Identity and Address of | Original Amount of Loan | Amount Received During Reporting Year | | Unpaid Balance at End of Year | Amount Overdue | |
|---|-------------------------------|---|-----------|--|----------------|-----------|
| | | Principal | Interest | | Principal | Interest |
| Kraisinger, Gerald L. 2233 Hagman Salina, KS 67401 ###-##-#### | \$10,000.00 | \$ 731.20 | \$ 275.50 | \$ 8,146.46 | \$1,376.55 | \$ 435.51 |

Detailed Description of Loan - General purpose loan; dated 3/1/92; 7.7% interest rate; 120 successive semi-monthly installments.

Action to be Taken - The loan was defaulted 2/9/94 and will be treated as a 1994 distribution to the participant.

| | | | | | | |
|---|----------|------|------|--------|--------|-------|
| Williams, L. Beverlee 2653 Iva Wichita, KS 67220 ###-##-#### | 1,000.00 | 0.00 | 0.00 | 837.11 | 837.11 | 21.24 |
|---|----------|------|------|--------|--------|-------|

Detailed Description of Loan - General purpose loan; dated 6/17/92; 5.5% interest rate; 24 successive semi-monthly installments.

Action to be Taken - The loan will be defaulted in 1994 and treated as a 1994 distribution to the participant.

| | | | | | | |
|---|----------|------|------|----------|----------|--------|
| Keasling, Donald D. 202 E. 19th St. Hutchinson, KS 67502 ###-##-#### | 7,000.00 | 0.00 | 0.00 | 5,903.69 | 2,142.38 | 714.48 |
|---|----------|------|------|----------|----------|--------|

Detailed Description of Loan - General purpose loan; dated 5/24/91; 8.7% interest rate; 120 successive semi-monthly installments.

Action to be Taken - Distribution of 1/94 was reduced by outstanding loan balance.

| | | | | | | |
|---|----------|------|------|----------|----------|--------|
| Bledsoe, Jane E. 8170 Clare Rd. Lenexa, KS 66227 ###-##-#### | 2,000.00 | 0.00 | 0.00 | 1,730.19 | 1,641.39 | 113.25 |
|---|----------|------|------|----------|----------|--------|

Detailed Description of Loan - General purpose loan; dated 1/21/92; 6.9% interest rate; 48 successive semi-monthly installments.

Action to be Taken - The loan will be defaulted in 1994 and treated as a distribution to the participant.

| | | | | | | |
|---|----------|--------|-------|----------|--------|-------|
| Fast, Alisa K. 3510 Pittman Independence, MO 64052 ###-##-#### | 2,100.00 | 546.03 | 57.79 | 1,512.79 | 519.65 | 37.63 |
|---|----------|--------|-------|----------|--------|-------|

Detailed Description of Loan - General purpose loan; dated 11/16/92; 5.9% interest rate; 48 successive semi-monthly installments.

Action to be Taken - The loan will be defaulted in 1994 and treated as a distribution to the participant.

EIN: 48-0290150
PIN: 004

WESTERN RESOURCES, INC.

EMPLOYEES' 401(K) SAVINGS PLAN

ITEM 27d - SCHEDULE OF REPORTABLE TRANSACTIONS

FOR THE YEAR ENDED DECEMBER 30, 1993

| Investment | Type of Transaction | Number | Dollar Value (1) | Net Gain (Loss) |
|---|---------------------|--------|---------------------|--------------------|
| Metropolitan Life Insurance, Group Annuity Contract #14403 | Purchases | 110 | \$17,707,071 | \$ - |
| | Sales | 48 | 775,669 | - |
| The Travelors, Group Annuity Contract #15247 | Purchases | 12 | 302,535 | - |
| | Sales | 18 | 8,111,676 | - |
| Western Resources, Inc. Stock Fund | Purchases | 116 | 2,611,184 | - |
| | Sales | 83 | 854,803 | 95,472 |
| Vanguard Windsor Fund, Inc., Vanguard/Windsor Fund | Purchases | 143 | 8,239,108 | - |
| | Sales | 121 | 2,873,271 | 243,893 |
| Vanguard Money Reserves, Inc., Prime Portfolio | Purchases | 113 | 1,277,343 | - |
| | Sales | 83 | 974,866 | - |

(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 Western Resources Inc. Employees' 401(K) Savings Plan has duly caused this annual report to be signed on its behalf by the undersigned hereunto duly authorized.

WESTERN RESOURCES, INC.
EMPLOYEES' 401(K) SAVINGS 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. 33-23022) | 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 Western Resources, Inc. Employees' 401(k) Savings Plan, into the Company's previously filed Registration Statement File No. 33-23022.

ARTHUR ANDERSEN & CO.

Kansas City, Missouri,
June 27, 1994