

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

FORM 10-K/A
[X] ANNUAL REPORT PURSUANT TO SECTION 13 OR 15(d) OF
THE SECURITIES EXCHANGE ACT OF 1934

For the fiscal year ended December 31, 1994

[] TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF
THE SECURITIES EXCHANGE ACT OF 1934

Commission file number 1-3523

WESTERN RESOURCES, INC.
(Exact name of registrant as specified in its charter)

KANSAS
(State or other jurisdiction of
incorporation or organization)

48-0290150
(I.R.S. Employer
Identification No.)

818 KANSAS AVENUE, TOPEKA, KANSAS
(Address of Principal Executive Offices)

66612
(Zip Code)

Registrant's telephone number, including area code 913/575-6300

Securities registered pursuant to Section 12(b) of the Act:
Common Stock, \$5.00 par value New York Stock Exchange
(Title of each class) (Name of each exchange on which registered)

Securities registered pursuant to Section 12(g) of the Act:
Preferred Stock, 4 1/2% Series, \$100 par value
(Title of Class)

Indicated by check mark whether the registrant (1) has filed all reports
required to be filed by Section 13 or 15(d) of the Securities Exchange Act of
1934 during the preceding 12 months (or for such shorter period that the
registrant was required to file such reports), and (2) has been subject to
such filing requirements for the past 90 days. Yes x No

Indicate by check mark if disclosure of delinquent filers pursuant to Item 405
of Regulation S-K is not contained herein, and will not be contained, to the
best of registrant's knowledge, in definitive proxy or information statements
incorporated by reference in Part III of this Form 10-K or any amendment to
this Form 10-K. (X)

State the aggregate market value of the voting stock held by nonaffiliates of
the registrant. Approximately \$1,906,866,000 of Common Stock and \$10,335,000
of Preferred Stock (excluding the 4 1/4% Series of Preferred Stock for which
there is no readily ascertainable market value) at March 23, 1995.

Indicate the number of shares outstanding of each of the registrant's classes
of common stock.

Common Stock, \$5.00 par value 61,760,853
(Class) (Outstanding at March 29, 1995)

Documents Incorporated by Reference:
Part Document
III Portions of the Company's Definitive Proxy Statement for
the Annual Meeting of Shareholders to be held May 2, 1995.

Exhibit 12 is being submitted to correct Exhibit 12 to the Company's
Annual Report on Form 10-K as filed on March 29, 1995.

SIGNATURE

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.

WESTERN RESOURCES, INC.

March 30, 1995

By

Jerry D. Courington
Jerry D. Courington
Controller

WESTERN RESOURCES, INC.

Computations of Ratio of Earnings to Fixed Charges and
 Computations of Ratio of Earnings to Combined Fixed Charges
 and Preferred and Preference Dividend Requirements
 (Dollars in Thousands)

	Year Ended December 31,				
	1994	1993	1992	1991	1990
Net Income	\$187,447	\$177,370	\$127,884	\$ 89,645	\$ 79,619
Taxes on Income	99,951	78,755	46,099	42,527	36,736
Net Income Plus Taxes	287,398	256,125	173,983	132,172	116,355
Fixed Charges:					
Interest on Long-Term Debt	98,483	123,551	117,464	51,267	51,542
Interest on Other Indebtedness	20,139	19,255	20,009	10,490	11,022
Interest on Corporate-owned Life Insurance Borrowings	26,932	16,252	5,294	-	-
Interest Applicable to Rentals	29,003	28,827	27,429	5,089	4,426
Total Fixed Charges	174,557	187,885	170,196	66,846	66,990
Preferred and Preference Dividend Requirements:					
Preferred and Preference Dividends	13,418	13,506	12,751	6,377	1,744
Income Tax Required	7,155	5,997	4,596	3,025	805
Total Preferred and Preference Dividend Requirements	20,573	19,503	17,347	9,402	2,549
Total Fixed Charges and Preferred and Preference Dividend Requirements	195,130	207,388	187,543	76,248	69,539
Earnings (1)	\$461,955	\$444,010	\$344,179	\$199,018	\$183,345
Ratio of Earnings to Fixed Charges	2.65	2.36	2.02	2.98	2.74
Ratio of Earnings to Combined Fixed Charges and Preferred and Preference Dividend Requirements	2.37	2.14	1.84	2.61	2.64

(1) Earnings are deemed to consist of net income to which has been added income taxes (including net deferred investment tax credit) and fixed charges. Fixed charges consist of all interest on indebtedness, amortization of debt discount and expense, and the portion of rental expense which represents an interest factor. Preferred and preference dividend requirements consist of an amount equal to the pre-tax earnings which would be required to meet dividend requirements on preferred and preference stock.