FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

OMB APPROVAL								
OMB Number:	3235-0287							
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Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b).

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934 or Section 30(h) of the Investment Company Act of 1940

	d Address of IG JAME	Reporting Person*							er or Tra		Symbol (<mark>KS</mark> [W	R]				all app Direc		1	0% O	wner
(Last) 818 S. K.	(Last) (First) (Middle) B18 S. KANSAS AVE.					3. Date of Earliest Transaction (Month/Day/Year) 04/01/2006										belov	Officer (give title below) Othe below VP,Regulatory & Public Af			
(Street) TOPEKA			56612 Zip)		4. If <i>i</i>	Amer	ndment,	Date o	of Original Filed (Month/Day/Year)						. Indiv ine) X	dividual or Joint/Group Filing (Check Applicable Form filed by One Reporting Person Form filed by More than One Reporting Person				
		Tabl	e I - Noi	n-Deriv	ative	Sec	uritie	s Acc	quired	Dis	posed o	f, o	r Ben	efici	ally	Owne	ed			
1. Title of Security (Instr. 3) 2. Transac Date (Month/Date)				Execution Date			n Date,	Code (Instr.						4 and S		5. Amount of Securities Beneficially Owned Following Reported		6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)		
									Code	v	Amount		(A) or (D)	Price	,	Transaction(s) (Instr. 3 and 4)				(Instr. 4)
Common Stock, Par Value \$5.00 04/01				/2006			F ⁽¹⁾		1,667	7 D \$		\$20	.91	1 26,038 ⁽²⁾		D				
		Та									sed of, onvertib					vned				
1. Title of Derivative Security (Instr. 3)	rivative Conversion Date Execution or Exercise (Month/Day/Year) if any		ay/Year)	4. Transaction Code (Instr. 8)		of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)		6. Date Exercisable and Expiration Date (Month/Day/Year) Date Expiration Exercisable Date			7. Title and Amount of Securities Underlying Derivative Security (Instr. and 4) Amoun or Numbe of Title Shares						Owner Form: Direct or Indi (I) (Ins	(D) rect	11. Nature of Indirect Beneficial Ownership (Instr. 4)	

Explanation of Responses:

- 1. 1,667 shares were forfeited for the payment of taxes due upon the vesting and distribution of 4,783 restricted share units granted to the Reporting Person under the Issuer's Long Term Incentive and Share Award Plan. The grant of the restricted share units was previously reported in a Form 4 filed by the Reporting Person.
- 2. Includes 5,783 restricted share units that are subject to forfeiture.

Remarks:

<u>James J. Ludwig</u> <u>04/04/2006</u>

** Signature of Reporting Person Date

 $Reminder: Report \ on \ a \ separate \ line \ for \ each \ class \ of \ securities \ beneficially \ owned \ directly.$

- * If the form is filed by more than one reporting person, see Instruction 4 (b)(v).
- ** Intentional misstatements or omissions of facts constitute Federal Criminal Violations See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, see Instruction 6 for procedure.

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB Number.