

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, 1999

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

EIN: 48-0290150
PN: 004

WESTERN RESOURCES, INC. EMPLOYEES' 401(k) SAVINGS PLAN
FINANCIAL STATEMENTS AS OF DECEMBER 31, 1999 AND 1998
TOGETHER WITH REPORT OF INDEPENDENT PUBLIC ACCOUNTANTS

Report of Independent Public Accountants

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

We have audited the accompanying statements of net assets available for benefits of WESTERN RESOURCES, INC. EMPLOYEES' 401(k) SAVINGS PLAN (the Plan), as of December 31, 1999 and 1998, and the related statements of changes in net assets available for benefits for the years then ended. 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 auditing standards generally accepted in the United States. 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, 1999 and 1998, and the changes in net assets available for benefits for the years then ended in conformity with accounting principles generally accepted in the United States.

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 at end of year as of December 31, 1999, 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.

Arthur Andersen LLP

Kansas City, Missouri,
June 16, 2000

WESTERN RESOURCES, INC. EMPLOYEES' 401(k) SAVINGS PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 1999 AND 1998

	1999	1998
ASSETS		
Investments (See Note 3)	\$311,056,169	\$297,681,831
Interest and Dividends Receivable	1,048,352	712,136
Total Assets	312,104,521	298,393,967
LIABILITIES		
Accounts Payable	165,122	-
NET ASSETS AVAILABLE FOR BENEFITS	\$311,939,399	\$298,393,967

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 YEARS ENDED DECEMBER 31, 1999 AND 1998

	1999	1998
ADDITIONS:		
INVESTMENT INCOME-		
Net Appreciation (Depreciation)in Fair Value of Investments	\$ (9,483,118)	\$ 709,357
Interest	3,879,234	5,427,406
Dividends	22,311,206	15,189,930
Total Investment Income	16,707,322	21,326,693
CONTRIBUTIONS:		
Participant	10,619,755	10,839,602
Employer	2,991,283	3,154,108
Rollover	338,278	61,002
Total Contributions	13,949,316	14,054,712
Total Additions	30,656,638	35,381,405
DEDUCTIONS:		
Benefits Paid to Participants	17,083,036	15,672,209
Other	28,170	45,168
Total Deductions	17,111,206	15,717,377
TRANSFERS TO OTHER PLANS	-	(109,158,738)
NET INCREASE (DECREASE)	13,545,432	(89,494,710)
NET ASSETS AVAILABLE FOR BENEFITS:		
Beginning of year	298,393,967	387,888,677
End of year	\$311,939,399	\$298,393,967

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 31, 1999 AND 1998

(1) PLAN DESCRIPTION:

The following brief description of the Western Resources, Inc. (the Company) Employees' 401(k) Savings Plan (the Plan) is provided for general information purposes only. Participants should refer to the plan document 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 is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended.

(b) Contributions--Participants of the plan are allowed to make tax deferred contributions of between 1 percent and 14 percent of earnings subject to certain Internal Revenue Code limits. In addition to or instead of pretax cash contributions, participants can elect to make after-tax contributions of between 1 percent and 4 percent of earnings. Contributions up to the first 6 percent of a participant's earnings are matched 50 percent by the Company. The matching Company contribution may be made in either cash or in Western Resources, Inc. common stock. If company matching contributions are made in the form of Company stock such contributions may not be transferred to other investment funds. Participants are fully vested in all contributions and earnings thereon. The Plan allows rollover contributions into the Plan.

Active participants were 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 withdrew money from after-tax and/or company-match accounts.

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

(c) 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 interest, dividends, realized and unrealized changes in investment gains and losses and plan expenses are made when such amounts are earned or incurred.

(d) Loans to Participants--Participants are permitted to borrow a specified portion of the balance in their individual account. 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 over 1 to 5 years for general purpose loans and up to 30 years for principle residence loans, provided the age criteria is met.

(e) Tax Status--The Plan obtained its latest determination letter on May 15, 1996, in which the Internal Revenue Service stated the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code. The Plan has been amended since receiving the determination letter. The plan administrator believes the plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, no provision for income taxes is included in these financial statements.

(f) Plan Termination--Although it has not expressed an intent to do so, the Company is free to terminate the Plan at any time subject to the provisions of ERISA. Upon termination, all participant accounts remain 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.

(b) Use of Estimates--The preparation of financial statements in conformity with accounting principles generally accepted in the United States 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) 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) Investment Valuation--The Plan's investments are stated at fair value except for its investment contracts, which are valued at contract value which approximate market as determined by the custodian. Quoted market prices are used to value investments. Shares of mutual funds are valued at the net asset value of shares held by the Plan at year end.

(3) INVESTMENTS:

The following investments represent over 5% of net assets available for benefits at December 31:

	1999	1998
Vanguard Windsor Fund	\$ 72,956,350	\$ 75,724,206
Western Resources, Inc. Common Stock Fund*	35,261,477*	44,549,846*
Fidelity Magellan Fund	50,206,306	40,652,666
Vanguard PRIMECAP Fund	40,840,917	27,232,014
Vanguard 500 Index Fund	24,950,306	19,369,245

*Nonparticipant-directed

The net appreciation (depreciation) in fair value of investments included in the statement of changes in net assets available for plan benefits for the year ended December 31, 1999, consisted of the following:

Fidelity Magellan Fund	\$ 5,648,458
Vanguard 500 Index Fund	3,901,348
Vanguard International Growth Fund	391,108
Vanguard PRIMECAP Fund	8,669,131
Vanguard Total Bond Market Index Fund	(104,947)
Vanguard Wellington Fund	(643,711)
Vanguard Windsor Fund	(1,057,370)
Western Resources, Inc. Common Stock Fund	(26,317,135)
Net Depreciation in Fair Value of Investments	\$(9,483,118)

(4) INVESTMENT CONTRACTS WITH INSURANCE COMPANIES:

The Plan has entered into investment contracts with several insurance companies. Each insurance company maintains contributions in a general account. The accounts are credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The contracts are included in the accompanying statements of net assets available for benefits at contract value as reported to the Plan by the custodian. Contract value represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. The crediting interest rate of the investment contracts ranged from 5.5 percent to 7.2 percent as of December 31, 1999 and 5.5 percent and 7.1 percent as of December 31, 1998.

(5) PARTICIPANT-DIRECTED FUND INVESTMENTS:

The Accounting Standards Executive Committee issued Statement of Position 99-3 "Accounting For and Reporting of Certain Defined Contribution Plan Investments and Other Disclosure Matters" (SOP) which eliminates the requirement for a defined contribution plan to disclose participant-directed investment programs. The SOP was adopted for the 1999 financial statements and as such, the 1998 financial statements have been reclassified to eliminate participant directed fund investment program disclosures.

(6) NONPARTICIPANT-DIRECTED INVESTMENTS:

Information about the net assets and the significant components of the changes in net assets related to the nonparticipant-directed investments is as follows at December 31:

	1999
Net Assets:	
Western Resources, Inc. Common Stock Fund	\$742,519
Changes in Net Assets Available for Benefits:	
Net Depreciation	(270,248)
Dividends	39,267
Contributions	\$983,288
Disbursements & Transfers to participant-directed investments	(9,788)
	\$742,519

(7) ONEOK TRANSFER:

Effective November 30, 1997, the Company sold substantially all of its gas operations to ONEOK, Inc., in exchange for a 45-percent ownership interest in ONEOK, Inc. On November 30, 1997, employees who were participants in Western Resources, Inc. Employees' 401(k) Savings Plan, as amended, became participants in the ONEOK, Inc. KGS 401(k) Thrift Plan (the ONEOK Plan). At July 31, 1998, the fair market value of those employees' accounts under the Western Resources Inc. Employees' 401(k) Savings Plan, were transferred to the ONEOK Plan. At July 31, 1998, the fair market value of the assets transferred to the ONEOK Plan were \$109,158,738.

WESTERN RESOURCES, INC. EMPLOYEES' 401(k) SAVINGS PLAN

Part IV-Line 4i- SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES

As of DECEMBER 31, 1999

Description	Number Of Units	Cost	Current Value
AIG Life, investment contract #944	3,156,564	\$3,156,564	\$3,156,564
AIG Life, investment contract #1076	2,051,703	2,051,703	2,051,703
Allstate Life Insurance Company, investment contract #6148	3,029,070	3,029,070	3,029,070
Deutsche Bank, investment contract #1 general account	3,346,174	3,346,174	3,346,174
Deutsche Bank, investment contract #2, general account	8,377,359	8,377,359	8,377,359
Life of Virginia, investment contract #GS3115	3,638,267	3,638,267	3,638,267
Natwest Markets Sam, investment contract #185A	7,085,594	7,085,594	7,085,594
New York Life Insurance Company, investment contract #30309	3,027,162	3,027,162	3,027,162
Principal Mutual Life Insurance Company, investment contract #418026-2	3,000,570	3,000,570	3,000,570
Union Bank of Switzerland, investment contract #2127	4,962,264	4,962,264	4,962,264

WESTERN RESOURCES, INC. EMPLOYEES' 401(k) SAVINGS PLAN

Part IV-Line 4i- SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES

As of DECEMBER 31, 1999

Description	Number Of Units	Cost	Current Value
Metropolitan Life Insurance Company investment contract #20105, general account	7,405,645	\$ 7,405,645	\$ 7,405,645
*Vanguard Prime Money Market Fund	9,890,262	9,890,262	9,890,262
*Vanguard Windsor Fund	4,809,252	73,848,782	72,956,350
*Vanguard PRIMECAP Fund	657,982	25,776,057	40,840,917
*Vanguard 500 Index Fund	184,366	16,274,569	24,950,306
*Vanguard Wellington Fund	504,981	13,568,199	14,119,281
*Fidelity Magellan Fund	367,462	33,033,051	50,206,306
*Vanguard International Growth Fund	105,917	1,922,464	2,382,073
*Vanguard Total Bond Market Index Fund	131,095	1,305,925	1,253,269
*Western Resources, Inc. Common Stock	2,050,657	50,492,703	34,861,169
*Participant Loans, at interest rates ranging from 5.7% to 14%		10,515,864	10,515,864
Total Investments		\$285,708,248	\$311,056,169
*Investment with party-in-interest to the Plan.			

EIN: 48-0290150
PN: 004

WESTERN RESOURCES, INC. EMPLOYEES' 401(k) SAVINGS PLAN

Part IV-Line 4j- SCHEDULE OF REPORTABLE TRANSACTIONS

FOR THE YEAR ENDED DECEMBER 31, 1999

Investment/ Description	Type	Price(1)	Historical Cost	Current Value On Trans. Date	Historical Gain (Loss)
N/A					
Western Resources Common Stock Fd					
	Purchases	\$20,848,295		\$20,848,295	
	Sales	4,107,406	\$4,128,951	4,107,406	\$(21,545)

(1) Amounts shown in this column are costs 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
William B. Moore	Chairman	June 26, 2000
Bruce A. Akin	Member	June 26, 2000
Carl M. Koupal, Jr.	Member	June 26, 2000
Richard D. Terrill	Member	June 26, 2000

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 16, 2000, included in the Form 11-K for the Western Resources, Inc. Employees' 401(k) Savings Plan, into the Company's previously filed Registration Statements File Nos. 333-9335 and 33-57435 of Western Resources, Inc. on Form S-8.

Arthur Andersen

Kansas City, Missouri,
June 26, 2000