

SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

SCHEDULE 14D-1

(Amendment No. 26)

Tender Offer Statement
(Pursuant to Section 14(d)(1) of the Securities Exchange Act of 1934)

Kansas City Power & Light Company
(Name of Subject Company)

Western Resources, Inc.
(Bidder)

Common Stock, Without Par Value
(Title of Class of Securities)

48513410
(CUSIP Number of Class of Securities)

John K. Rosenberg
Executive Vice President and General Counsel
Western Resources, Inc.
818 Kansas Avenue
Topeka, Kansas 66612
Phone: (913) 575-6300

(Name, Address, including Zip Code, and Telephone
Number, including Area Code, of Agent for Service)

Copies to:

Neil T. Anderson
Sullivan & Cromwell
125 Broad Street
New York, New York 10004
(212) 558-4000

William S. Lamb
LeBoeuf, Lamb, Greene & MacRae, L.L.P.
125 West 55th Street
New York, New York 10019
(212) 424-8000

This Amendment No. 26 amends and supplements the Tender Offer Statement on Schedule 14D-1 (the "Schedule 14D-1"), originally filed by Western Resources, Inc., a Kansas corporation ("Western Resources"), on July 8, 1996 relating to the exchange offer disclosed therein to exchange all of the outstanding Shares for shares of Western Resources Common Stock upon the terms and subject to the conditions set forth in the Prospectus, dated July 3, 1996, and the related Letter of Transmittal. Capitalized terms used and not defined herein shall have the meanings set forth in the Schedule 14D-1.

Item 11. Material to be Filed as Exhibits.

Item 11 is hereby amended and supplemented by adding thereto the following:

(a)(81) Text of a letter mailed to KCPL shareowners
on August 13, 1996

SIGNATURE

After due inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

WESTERN RESOURCES, INC.

Date August 14, 1996

By /s/ JERRY D. COURINGTON
Jerry D. Courington,
Controller

INDEX TO EXHIBITS

Exhibit No.	Description	Sequentially Numbered Pages
(a)(81)	Text of a letter mailed to KCPL shareowners on August 13, 1996	3

The following letter was mailed to KCPL shareowners on August 13, 1996:

WESTERN UNION MAILGRAM

[Addressee]

CONFIDENTIAL IDENTIFICATION NUMBER: (CIN)
(Your identification number is confidential. It is to assure the operator of your identity.)

August 13, 1996

Dear KCPL Shareowner:

The KCPL Special Meeting is only three days away. According to our latest records, we have not yet received your GOLD proxy card voting AGAINST the proposed UtiliCorp transaction. The future value of your investment in KCPL is at stake. If you've not already voted, or wish to change your vote, you have every right to do so by following the instructions below.

Remember:

- Western Resources is offering you \$31 in Western Resources common stock, tax free, in exchange for each KCPL share you own. In addition, the Western Resources/KCPL combination is projected to earn you an annual dividend of between \$2.00 and \$2.35 for each of your KCPL shares (1)
- The vast majority of independent industry analysts recommend Western Resources offer over the UtiliCorp proposal, while Standard & Poors has cited UtiliCorp for its "weak financials".
- Institutional Shareholder Services ("ISS") the nation's leading voting advisory service, has recommended to its clients that they vote AGAINST the UtiliCorp merger, stating "Western's offer to merge with KCPL again remains superior in terms of price, dividend, and the financial strength of the two companies."

We are gratified by the significant support we have received to date from other KCPL shareowners and are seeking your support for what we believe is financially superior value for you and a strong and profitable future for our combined companies.

IT'S NOT TOO LATE TO VOTE AGAINST UTILICORP

Since time is short and your vote extremely important, we have established a method to enable you to vote by toll-free telephone. Please follow the simple instructions below.

If you need any assistance in the last-minute voting of your shares, please call Georgeson & Company Inc., toll-free, at 1-800-223-2064.

Thank you.

John E. Hayes, Jr.
Chairman of the Board
and Chief Executive Officer
WESTERN RESOURCES, INC.

TOLL-FREE PROXYGRAM OPERATORS
ARE AVAILABLE TO ASSIST YOU NOW!!!

INSTRUCTIONS

1. Call toll-free 1-800-521-8450 between 8:00 a.m. and 12:00 midnight eastern time.
2. Tell the operator that you wish to send a collect Proxygram to ID No. 4971, Western Resources, Inc. in opposition to Kansas City Power & Light Company.
3. State your name, address and telephone number.
4. State your confidential identification number and number of shares as shown below:

NUMBER OF SHARES: (NumShares)

PROXY SOLICITED BY WESTERN RESOURCES, INC.
IN OPPOSITION TO THE PROXY SOLICITED BY THE DIRECTORS OF
KANSAS CITY POWER & LIGHT COMPANY

The undersigned, a holder of record of shares of common stock, without par value (the "Shares"), of Kansas City Power & Light Company, a Missouri corporation ("KCPL"), at the close of business on June 26, 1996, hereby appoints John K. Rosenberg, Richard D. Terrill, David C. Wittig and Neil T. Anderson, or any of them, the proxy or proxies of the undersigned, each with full power of substitution, to attend the Special Meeting of KCPL Shareholders on August 7, 1996, and any adjournments, postponements, continuations or reschedulings thereof, at which holders of Shares will be voting on the approval of the issuance of Shares necessary to effect the transactions contemplated by the Amended and Restated Agreement and Plan of Merger, dated as of January 19, 1996, as amended and restated as of May 20, 1996, by and among KCPL, UtiliCorp United Inc., a Delaware corporation ("UtiliCorp"), KC Merger Sub, Inc., a Delaware corporation ("KC Merger Sub"), and KC United Corp., a Delaware corporation ("KC United"), providing for the merger of UtiliCorp with and into KC Merger Sub, with UtiliCorp surviving, and the subsequent merger of UtiliCorp with and into KCPL (the "Proposed UtiliCorp/KCPL Transaction"), with KCPL surviving ("Newco"), and to vote as specified in this proxy all the Shares which the undersigned would otherwise be entitled to vote if personally present. The undersigned hereby revokes any previous proxies with respect to the matters covered in this Proxy.

THE BOARD OF DIRECTORS OF WESTERN RESOURCES, INC. RECOMMENDS A VOTE AGAINST THE ISSUANCE OF SHARES NECESSARY TO EFFECT THE PROPOSED UTILICORP/KCPL TRANSACTION. IF RETURNED CARDS ARE SIGNED BUT NOT MARKED, THE UNDERSIGNED WILL BE DEEMED TO HAVE VOTED AGAINST THE ISSUANCE OF SHARES NECESSARY TO EFFECT THE PROPOSED UTILICORP/KCPL TRANSACTION AND TO HAVE ABSTAINED ON ALL OTHER MATTERS.

THE BOARD OF DIRECTORS OF WESTERN RESOURCES, INC. RECOMMENDS A VOTE AGAINST PROPOSAL 1.

1. Approval of the issuance of shares of KCPL common stock, no par value, pursuant to the Merger Agreement with UtiliCorp United Inc.

() AGAINST () FOR () ABSTAIN

2. Approval of Newco Stock Incentive Plan.

() AGAINST () FOR () ABSTAIN

3. Approval of Newco Management Incentive Compensation Plan.

() AGAINST () FOR () ABSTAIN

In their discretion, the Proxies are authorized to vote upon such other business as may properly come before the meeting or any adjournments, postponements, continuations or reschedulings thereof.

IF YOU HAVE ANY QUESTIONS OR NEED ASSISTANCE, PLEASE CONTACT GEORGESON & COMPANY INC. AT 1-800-223-2064.

(1) Value per KCPL share (payable in Western Resources common stock) assumes that Western Resources' average share price is between \$28.18 and \$33.23 at the time of closing. The projected annual dividend per KCPL share is based upon Western Resources' projected post-merger 1998 annual dividend rate of \$2.14 per share of Western Resources common stock and the exchange ratio in Western Resources' offer.

This letter is neither an offer to exchange nor a solicitation of an offer to exchange Shares. The Offer is made solely by the Prospectus dated July 3, 1996, and the related Letter of Transmittal, and is not being made to, nor will tenders be accepted from or on behalf of, holders of Shares in any jurisdiction in which the making of the Offer or the acceptance thereof would not be in compliance with the laws of such jurisdiction. In any jurisdiction where securities, blue sky or other laws require the Offer to be made by a licensed broker or dealer, the Offer shall be deemed to be made on behalf of Western Resources, Inc. by Salomon Brothers Inc. or one or more registered brokers or dealers licensed under the laws of such jurisdiction.