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SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

SCHEDULE 14D-1
(Amendment No. 40)
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

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This Amendment No. 40 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)(111) Information mailed on or about October 4, 1996 to certain KCPL Shareholders.

(a)(112) Information mailed on or about October 4, 1996 to certain KCPL Shareholders.

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.

By: /s/ Jerry D. Courington
Name: Jerry D. Courington
Title: Controller

Dated: October 4, 1996

EXHIBIT INDEX

Exhibit No. -----	Description -----
(a)(111)	Information mailed on or about October 4, 1996 to certain KCPL Shareholders.
(a)(112)	Information mailed on or about October 4, 1996 to certain KCPL Shareholders.

Western Resources
838 Kansas Avenue
Topeka, Kansas 6612

October 25 is a target date for you to help end the costly action over the future of KCPL. Please act now and you get . . .

The October 25, 1996 target date is approaching on Western Resources' friendly offer directly to shareowners.

Tender now and you can get an increase of up to 45% in the projected dividend, based on the projected Western Resources dividend after closing.

Tender now and you can get a tax-free exchange of each of your KCPL shares for \$31 dollars of Western Resources stock.

Tender now and you can get product diversity and international outreach for KCPL.

Tender now and you get a combined company with the strength and vision to compete in the new deregulated marketplace.

Tender now and you can help bring an end to this merger effort that is not only costly in terms of KCPL dollars, but also in terms of KCPL management distraction. It's time to get on with business.

Tender now and you can get shares in a dynamic new company that will help set the standards for the energy business in the 21st century.

We have sent you the material you need to tender in the packet marked "It's as easy as 1,2,3,4."

Tender now and we will keep our communication with you to a minimum, but keep you informed of important developments.

If you have any questions, call Western Resources' representative toll-free at 1-800-223-2064.

Western Resources(R)

This post card is neither an offer to exchange nor a solicitation of an offer to exchange shares of common stock of KCPL. Such 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 to be accepted from or on behalf of, holders of shares of common stock of KCPL 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 be made by a licensed broker or dealer, such 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.

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