



LARRY D. IRICK  
*Vice President, General Counsel  
and Corporate Secretary*

September 19, 2007

VIA EDGAR AND FAX

Ms. Ellie Quarles  
Special Counsel  
Securities and Exchange Commission  
Mail Stop 3561  
100 F Street, N.E.  
Washington, D.C. 20549-3561

**RE: Westar Energy, Inc.  
Definitive 14A  
Filed April 2, 2007  
File No. 1-03523**

Dear Ms. Quarles:

In accordance with our telephone conversation, this confirms we are preparing a response to your letter dated August 21, 2007 to William B. Moore concerning our definitive proxy statement filed April 2, 2007, and that with your permission, we intend to respond to the letter on or before October 12, 2007.

Sincerely,

A handwritten signature in cursive script that reads "Larry D. Irick".

Larry D. Irick

LDI/pb

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