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SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 8-K

Current Report

Pursuant to Section 13 or 15(d) of the Securities
Exchange Act of 1934

May 30, 2002

Date of Report (Date of earliest event reported)

WESTERN RESOURCES, INC.

(Exact name of registrant as specified in its charter)

Kansas
(State or other jurisdiction of
incorporation or organization)

1-3523
(Commission file number)

48-0290150
(I.R.S. Employer
Identification No.)

818 South Kansas Avenue, Topeka, Kansas 66612
(Address of principal executive offices)

(785) 575-6300
(Registrant's telephone number, including area code)

Not Applicable
(Former name or former address, if changed since last report)

Item 4. Changes in Registrant's Certifying Accountant

Effective May 30, 2002, the Audit and Finance Committee of the Board of Directors of Western Resources, Inc. (the "Company") decided not to engage Arthur Andersen LLP ("Andersen") as the Company's public accountants and engaged Deloitte & Touche LLP ("Deloitte & Touche") to serve as the Company's principal accountants for fiscal year 2002.

Andersen's reports on the financial statements of the Company for the two most recent years ended December 31, 2001 did not contain any adverse opinion or disclaimer of opinion, nor were they qualified or modified as to uncertainty, audit scope, or accounting principles.

During the Company's two most recent fiscal years ended December 31, 2001, and the subsequent interim period through March 31, 2002 there were no disagreements between the Company and Andersen on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure, which disagreements, if not resolved to Andersen's satisfaction, would have caused them to make reference to the subject matter of the disagreement in connection with their reports; and there were no reportable events as described in Item 304(a)(1)(v) of Regulation S-K.

The Company provided Andersen with a copy of the foregoing disclosures. Attached as Exhibit 16 is a copy of Andersen's letter dated May 30, 2002, stating its agreement with such statements.

During the Company's two most recent fiscal years ended December 31, 2001 and the subsequent interim period through March 31, 2002, the Company did not consult Deloitte & Touche with respect to the application of accounting principles to a specified transaction, either completed or proposed, or the type of audit opinion that might be rendered on the Company's financial statements, or any other matters or reportable events as set forth in Items 304(a)(2)(i) and (ii) of Regulation S-K.

Item 5. Other Events.

On May 30, 2002, notice was given pursuant to Section 3.4(b) of the Shareholder Agreement with ONEOK, Inc. ("ONEOK") of the intention of Westar Industries, Inc. ("Westar Industries") to sell all of the common stock and preferred stock of ONEOK owned by Westar Industries to a third person. As a result of this notice having been given, ONEOK or its designee has the right to purchase the common stock and preferred stock at a cash sales price of \$21.77 per share for a period ending on the later of 90 days after May 30, 2002 and 30 days from the date of receipt of all necessary regulatory approvals, but in no event later than 180 days after May 30, 2002. If ONEOK does not purchase the stock during such period, the Company may sell the stock to a third person within a 16 month period thereafter. A copy of the notice letter sent to ONEOK is attached as an exhibit hereto.

On May 28, 2002, the Company gave notice of termination of the Agreement and Plan of Restructuring and Merger among the Company, Public Service Company of New Mexico ("PNM") and certain related parties. Notice was given pursuant to Section 9.3(c) of the agreement because PNM claims to have terminated the agreement and PNM has therefore withdrawn and adversely modified its adoption of the agreement. As a result, the Company has demanded that PNM pay the Company the \$25 million termination fee required by the agreement.

Item 7. Exhibits.

(c) Exhibits:

- 16 Letter from Arthur Andersen LLP to the Securities and Exchange Commission dated May 30, 2002.
- 99.1 Letter dated May 30, 2002 to ONEOK, Inc.
- 99.2 Press Release dated May 30, 2002 regarding appointment of auditor.
- 99.3 Press Release dated May 30, 2002 regarding ONEOK, Inc.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

Dated: May 30, 2002

WESTERN RESOURCES, INC.

By: /s/ Paul R. Geist

Paul R. Geist
Senior Vice President and Chief Financial
Officer

EXHIBIT INDEX

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Office of the Chief Accountant
Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, D.C. 20549

May 30, 2002

Dear Sir or Madam:

We have read the first through fourth paragraphs of Item 4 included in the Form 8-K dated May 30, 2002, of Western Resources, Inc. to be filed with the Securities and Exchange Commission and are in agreement with the statements contained therein.

Very truly yours,

/s/ Arthur Andersen LLP

Arthur Andersen LLP

Copy to: Mr. Paul R. Geist, Western Resources, Inc.

May 30, 2002

ONEOK, Inc.
100 W. Fifth Street
Tulsa, OK 74103-4398
Attn: Mr. David L. Kyle,
President and Chief Executive Officer

Re: Shareholder Agreement dated as of November 26, 1997 between WAI,
Inc.(now ONEOK, Inc.) and Western Resources, Inc.: Section 3.4(b)
Sale Notice

Dear Sirs:

Notice is hereby given pursuant to Section 3.4(b) of the above referenced Shareholder Agreement of the intention of the undersigned to sell 4,714,434 shares of Common Stock, par value \$.01 per share (the "Common Stock") of ONEOK, Inc. (the "Company"), and 19,946,448 shares of Series A Convertible Preferred Stock, par value \$.01 per share of the Company, (collectively with the Common Stock, the "Sale Securities") representing all of the Common Stock and Preferred Stock of the Company beneficially owned by us through our wholly owned subsidiary Westar Industries, Inc., to a purchaser who is not an Affiliate of the undersigned. Such a proposed transfer would represent upon Transfer Voting Power of more than 5% of the Company. Therefore, the procedures pursuant to Section 3.4(b) are hereby invoked.

The cash price per share at which the Company or its designee may purchase the Sale Securities within the Sale Period specified in Section 3.4 (b) is \$21.77 per share (equal to 98.5% of the Market Price of the Sale Securities determined as of the date of this notice.)

We look forward to hearing from the Company within the Sale Period so that we know how to proceed in connection with our proposed sale of the Sale Securities.

This Sale Notice is given by Western Resources, Inc. on behalf of itself and on behalf of Westar Industries, Inc., as Seller.

Capitalized terms not defined herein are used as defined in the Shareholder Agreement.

Very truly yours,

WESTERN RESOURCES, INC.

By: /s/ David C. Wittig

Name: David C. Wittig

Title: Chairman, President and
Chief Executive Officer

WESTAR INDUSTRIES, INC.

By: /s/ Paul R. Geist

Name: Paul R. Geist
Title: President

cc: Gable Gotwals Mock Schwabe Kihle
100 W. 5th Street
Suite 1000
Tulsa, OK 74103
Attn: Donald A. Kihle, Esq.
Fax No. 918-588-7873

[LOGO] Western Resources/R/

Media contact:

Corporate Communications
Phone: 785.575.8401
FAX: 785.575.6399
News@wr.com

WESTERN RESOURCES APPOINTS DELOITTE & TOUCHE AS AUDITORS
AND TERMINATES PNM TRANSACTION

TOPEKA, Kan., May 10, 2002 - Western Resources (NYSE:WR) today announced that Deloitte & Touche LLP has been appointed as the Company's independent auditor for 2002. Deloitte & Touche will replace Arthur Andersen LLP as the independent auditor for the Company.

The appointment of Deloitte & Touche was made on the recommendation of the Audit and Finance Committee of the Board of Directors and concludes an evaluation process initiated earlier in the year.

"The decision to select Deloitte was influenced by the depth of that firm's experience in the energy industry and the quality of the audit team that will be dedicated to Western Resources going forward," said Paul Geist, Western Resources' chief financial officer.

The decision to change auditors was not the result of any disagreement between the Company and Arthur Andersen on any matter of accounting principles, practices or financial

disclosure. During its long tenure as the company's independent auditor, Arthur Andersen provided quality service and demonstrated a high level of professionalism, Geist added.

On May 28, 2002, the Company gave notice of termination of the Agreement and Plan of Restructuring and Merger among the Company, Public Service Company of New Mexico ("PNM") and certain related parties. Notice was given pursuant to Section 9.3(c) of the agreement because PNM claims to have terminated the agreement and PNM has therefore withdrawn and adversely modified its adoption of the agreement. As a result, the Company has demanded that PNM pay the Company the \$25 million termination fee required by the agreement.

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Western Resources (NYSE: WR) is a consumer services company with interests in monitored services and energy. The company has total assets of approximately \$6.6 billion, including security company holdings through ownership of Protection One (NYSE: POI) and Protection One Europe, which have more than 1.2 million security customers. Western Resources provides electric utility services as Westar Energy to about 640,000 customers in Kansas. Through its ownership in ONEOK, Inc. (NYSE: OKE), a Tulsa-based natural gas company, Western Resources has a 44.7 percent interest in one of the largest natural gas distribution companies in the nation, serving more than 1.4 million customers.

For more information about Western Resources and its operating companies, visit us on the Internet at <http://www.wr.com>.

Forward-looking statements: Certain matters discussed here and elsewhere in this news release are "forward-looking statements." The Private Securities Litigation Reform Act of 1995 has established that these statements qualify for safe harbors from liability. Forward-looking statements may include words like we "believe," "anticipate," "expect" or words of similar meaning. Forward-looking statements describe our future plans, objectives, expectations or goals. Such statements address future events and conditions concerning capital expenditures, earnings, liquidity and capital resources, litigation, rate and other regulatory matters, possible corporate restructurings, mergers, acquisitions, dispositions, including the proposed separation of Westar Industries, Inc., from our electric utility businesses and the consummation of the acquisition of our electric operations by Public Service Company of New Mexico, compliance with debt covenants, changes in accounting requirements and other accounting matters, interest and dividends, Protection One's financial condition and its impact on our consolidated results, environmental matters, changing weather, nuclear operations, ability to enter new markets successfully and capitalize on growth opportunities in non-regulated businesses, events in foreign markets in which investments have been made and the overall economy of our service area. What happens in each case could vary materially from what we expect because of such things as electric utility deregulation; ongoing municipal, state and federal activities, such as the Wichita municipalization efforts; future economic conditions; legislative and regulatory developments; competitive markets; and other circumstances affecting anticipated operations, sales and costs.

[LOGO] Western Resources/R/

Media contact:
Corporate Communications
Phone: 785.575.8401
FAX: 785.575.6399
News@wr.com

WESTAR INDUSTRIES NOTIFIES ONEOK
OF INTENTION TO SELL SHARES

TOPEKA, Kan., May 30, 2002 - Westar Industries, Inc., a subsidiary of Topeka, Kan.-based Western Resources, Inc. (NYSE:WR), today gave notice pursuant to a shareholder agreement with ONEOK, Inc. (NYSE:OKE) of its intention to sell all of the common stock and preferred stock of ONEOK owned by Westar Industries.

As a result of this notice having been given, ONEOK or its designee has the right to purchase the common stock and preferred stock at a cash sales price of \$21.77 per share for a period ending on the later of 90 days after May 30, 2002 and 30 days from the date of receipt of all necessary regulatory approvals, but in no event later than 180 days after May 30, 2002. If ONEOK does not purchase the stock during such period, Westar Industries may sell the stock within a 16 month period thereafter.

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