

Mail Stop 3561

November 28, 2006

Mr. James S. Haines, Jr.
Director, Chief Executive Officer and President
Westar Energy, Inc.
818 South Kansas Avenue
Topeka, Kansas 66612

**RE: Westar Energy, Inc.
Form 10-K for Fiscal Year Ended December 31, 2005
Filed March 13, 2006
File No. 1-7324**

Dear Mr. Haines:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

William Thompson
Accounting Branch Chief