

Mail Stop 3561

November 25, 2009

*By U.S. Mail and facsimile to (785) 575-8136*

Larry D. Irick  
Vice President, General Counsel and Corporate Secretary  
Westar Energy, Inc.  
818 South Kansas Avenue  
Topeka, Kansas 66612

**Re: Westar Energy, Inc.  
Form 10-K for Fiscal Year Ended December 31, 2008  
Filed February 27, 2009  
Proxy Statement on Schedule 14A  
Filed April 2, 2009  
File No. 001-03523**

Dear Mr. Irick:

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

Sincerely,

H. Christopher Owings  
Assistant Director