

**UNITED STATES
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

Date of Report (Date of earliest event reported) January 18, 2005

KANSAS GAS AND ELECTRIC COMPANY

(Exact name of registrant as specified in its charter)

KANSAS
(State or other jurisdiction of
incorporation or organization)

1-7324
(Commission File Number)

48-1093840
(IRS Employer
Identification No.)

P.O. Box 208, Wichita, Kansas
(Address of principal executive offices)

67201
(Zip Code)

Registrant's telephone number, including area code (316) 261-6611

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

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
 - Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
 - Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
 - Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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Section 8. Other Events

Item 8.01. Other Events.

On January 18, 2005, Westar Energy, Inc., our sole shareholder, issued a press release announcing that restoration efforts related to the January 4 and 5, 2005 ice storm will cost an estimated \$38 million to \$42 million on a consolidated basis. Of this estimated amount, Westar Energy expects \$6 million to \$8 million to be accounted for as capital expenditures and the balance to be accounted for as maintenance expenditures.

While the ice storm effected substantially all of Westar Energy's and our service territory, respectively, the storm was especially intense in the City of Wichita, Kansas and the surrounding areas, most of which are included in our service territory. As a result, we estimate that, of the \$38 million to \$42 million estimate announced by Westar Energy, we will incur \$31 million to \$35 million of costs related to the ice storm. Of this estimated amount, we expect \$5.5 million to \$7.5 million to be accounted for as capital expenditures and the balance to be accounted for as maintenance expenditures.

We, together with Westar Energy, plan to seek an order from the Kansas Corporation Commission permitting us to accumulate and defer for recovery storm-related maintenance expenditures. In the past, the Commission has permitted companies to preserve for recovery costs incurred in similar situations.

Section 9. Financial Statements and Exhibits

Item 9.01. Financial Statements and Exhibits.

(c) Exhibits

Exhibit 99.1 Westar Energy, Inc. Press Release dated January 18, 2005

The information contained in this report is summary information that is intended to be considered in the context of our SEC filings and other public announcements that we may make, by press release or otherwise, from time to time. We disclaim any current intention to revise or update the information contained in this report, although we may do so from time to time as our management believes is warranted. Any such updating may be made through the filing of other reports or documents with the SEC, through press releases or through other public disclosure.

Forward-looking statements: Certain matters discussed in this Current Report on Form 8-K 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," "likely," "estimate," "intend" or words of similar meaning. Forward-looking statements describe our future plans, objectives, expectations or goals. Any forward-looking statement speaks only as of the date such statement was made, and we do not undertake any obligation to update any forward-looking statement to reflect events or circumstances after the date on which such statement was made except as required by applicable laws or regulations.

SIGNATURE

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.

Kansas Gas and Electric Company

Date: January 19, 2005

By: /s/ Larry D. Irick

Name: Larry D. Irick

Title: Secretary

EXHIBIT INDEX

**Exhibit
Number**

Description of Exhibit

Exhibit 99.1 Westar Energy, Inc. Press Release dated January 18, 2005

**Media contact:**

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**WESTAR ENERGY ESTIMATES STORM COSTS
AT ABOUT \$38 MILLION TO \$42 MILLION**

TOPEKA, Kan., Jan. 18, 2005 — Westar Energy, Inc. (NYSE:WR) estimates that restoration efforts related to the recent ice storm, which are now complete, will cost an estimated \$38 million to \$42 million. Of this estimated amount, the company expects \$6 million to \$8 million to be capital expenditures, to be recovered over the long term, and the balance to be maintenance expense, which it expects to recover during a shorter period.

“Almost a third of our customers experienced an outage related to this storm. I’m impressed with how our communities pulled together. We appreciate the support we received not only from our guest utilities and contractors that provided crews but also from the public,” Bill Moore, chief operating officer, said. “A storm of this magnitude taxes our employees, our facilities and our financial resources. Fortunately, it also demonstrates the spirit of cooperation found among Kansans and in the public utility industry. Getting and keeping the lights on is not only job one – it’s our only job.”

The storm affected about 211,000 customers. Westar Energy completed about 360,000 electric service restorations related to the storm because some customers experienced multiple outages. While the most severe damage occurred in south-central Kansas, nearly all of the company’s service territory was affected by the ice storm. Restoration work from the storm began Jan. 4 and was substantially complete by Jan. 14.

A significant portion of the company's electric distribution system sustained damage. Twenty transmission circuits and 231 distribution circuits required repair. During the course of the storm restoration, Westar Energy repaired or replaced 25,400 service lines, which span from the distribution line to the customer's home or business; 4,900 spans of primary line, which carry electricity into neighborhoods; 8,600 fuses; 711 power poles; and a variety of other equipment.

Westar Energy plans to seek an order from the Kansas Corporation Commission permitting the company to preserve for later recovery through rates maintenance expense related to the storm. The commission has previously granted such requests in similar situations. Westar Energy indicated that it expects to account for the capital expenditures in the normal course of business.

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Westar Energy, Inc. (NYSE: WR), together with its wholly owned subsidiaries, is the largest electric utility in Kansas, providing electric service to more than 649,000 customers in the state. Westar Energy has nearly 6,000 megawatts of electric generation capacity and operates and coordinates more than 34,800 miles of electric distribution and transmission lines.

Forward looking statements: Certain matters discussed 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," "plans," "target," "expect," "pro forma," "estimate," "intend" and words of similar meaning. Forward-looking statements describe our future plans, objectives, expectations or goals. Although we believe that the expectations and goals reflected in such forward-looking statements are based on reasonable assumptions, all forward-looking statements involve risk and uncertainty. Therefore, actual results could vary materially from what we expect. Please review our Annual Report on Form 10-K, as amended, for the year ended December 31, 2003, for important risk factors that could cause results to differ materially from those in any such forward-looking statements.

Any forward-looking statement speaks only as of the date such statement was made, and we do not undertake any obligation to update any forward-looking statement to reflect events or circumstances after the date on which such statement was made except as required by applicable laws or regulations.