



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
BURNETT PLAZA, SUITE 1900
801 CHERRY STREET, UNIT #18
FORT WORTH, TEXAS 76102-6882
PHONE: (817) 978-3821 FAX: (817) 978-2700

IN REPLYING
PLEASE QUOTE
MFW-2543

November 1, 2002

VIA OVERNIGHT MAIL

Westar Energy, Inc.
Attn: Lawrence D. Irick, Esq., Chief Legal Officer
818 S. Kansas Ave.
Topeka, KS 66612

Protection One, Inc.
Attn: Richard Ginsburg, President and CEO
818 S. Kansas Ave.
Topeka, KS 66612

Charles A. Gilman, Esq.
Jonathan I. Mark, Esq.
Cahill Gordon & Reindel
80 Pine Street
New York, NY 10005-1702

Re: Westar Energy (MFW-2543)

Dear Sirs:

As we advised Mr. Gilman by telephone today, the Fort Worth District Office of the United States Securities and Exchange Commission is hereby inquiring into certain accounting practices of Westar Energy, Inc., related to the company's November 1, 2002, announcement of the intention to restate its first and second quarter 2002 financial statements and the announcement that the 2000 and 2001 financial statements of Westar Energy, Inc. and Protection One, Inc. will be reaudited. The Commission respectfully requests that Westar Energy and Protection One maintain all records relating to the above restatement and reauditing announcements, including contemporaneous documents and communications related to the issues that are the subjects of the announced restatement and reauditing matters. A more detailed request for documents will follow shortly. A copy of this request has been forwarded to Arthur Andersen LLP and to counsel representing the Special Committee of the Board of Directors of Westar Energy.

The Commission has not determined that the matters hereby under inquiry involve violations of the federal securities laws, and you should not take this inquiry as a reflection upon any person, company or security. You may, however, wish to bring the requests made in this letter to the attention of your attorney.

Attached for your information and retention is SEC Form 1662, which contains important supplemental information. If you have any questions concerning this matter, you may contact the undersigned, John C. Martin, at 817/978-6471.

Sincerely,
Spencer C. Barasch
Associate District Administrator



By: John C. Martin
Enforcement Attorney, Branch No. 2

Enclosures: As noted.

cc: Arthur Andersen LLP
Attn: Lynne Raimondo, Esq., General Counsel
33 W. Monroe Street
Chicago, IL 60603

Bruce E. Yannett, Esq.
Jeffrey I. Lang, Esq.
Debevoise & Plimpton
919 Third Avenue
New York, NY 10022



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Arthur Andersen LLP
Attn: Lynne Raimondo, Esq., General Counsel
33 W. Monroe Street
Chicago, IL 60603

Re: Westar Energy (MFW-2543)

Dear Ms. Raimondo:

The Fort Worth District Office of the United States Securities and Exchange Commission is hereby inquiring into certain accounting practices of Westar Energy, Inc., related to the company's November 1, 2002, announcement of the intention to restate its first and second quarter 2002 financial statements and the announcement that the 2000 and 2001 financial statements of Westar Energy and Protection One, Inc. will be reaudited. We therefore request that Arthur Andersen LLP provide the following information or documents:

1. Any and all documents related to the audits and reviews of Westar Energy, Inc.'s 2000, 2001, and first and second quarter 2002 financial statements, including but not limited to all audit work papers, supporting documentation used in conducting test work or field work, internal electronic communications, individual desk files (as distinct from audit work papers), and any other files, notes, memoranda or correspondence regarding such audits or reviews, whether in draft or final form, and whether stored electronically, on paper, or otherwise; and
2. Any and all documents related to the audits and reviews of Protection One, Inc.'s 2000, 2001, and first and second quarter 2002 financial statements, including but not limited to all audit work papers, supporting documentation used in conducting test work or field work, internal electronic communications, individual desk files (as distinct from audit work papers), and any other files, notes, memoranda or correspondence regarding such audits or reviews, whether in draft or final form, and whether stored electronically, on paper, or otherwise.

We ask that you provide the requested information and documents no later than Wednesday, December 4, 2002, to the undersigned, John C. Martin, at the address set forth above for the Fort Worth District Office of the Commission. We also respectfully request that Arthur Andersen maintain all records relating to the above request or any documents related to Westar Energy, Inc. or Protection One, Inc. generally. A copy of this request has been

forwarded to counsel representing Westar Energy, Inc. and Protection One, Inc., and to counsel representing the Special Committee of the Board of Directors of Westar Energy.

The Commission has not determined that the matters hereby under inquiry involve violations of the federal securities laws, and you should not take this inquiry as a reflection upon any person, company or security. You may, however, wish to bring the requests made in this letter to the attention of your attorney.

Attached for your information and retention is SEC Form 1662, which contains important supplemental information. If you have any questions concerning this matter, you may contact the undersigned, John C. Martin, at 817/978-6471.

Sincerely,
Spencer C. Barasch
Associate District Administrator



By: John C. Martin
Enforcement Attorney, Branch No. 2

Enclosures: As noted.

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