

SECURITIES AND EXCHANGE COMMISSION

FORM SC 13G

Schedule filed to report acquisition of beneficial ownership of 5% or more of a class of equity securities by passive investors and certain institutions

Filing Date: **2004-02-12**
SEC Accession No. **0001166428-04-000041**

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SUBJECT COMPANY

WESTAR FINANCIAL SERVICES INC/WA/

CIK: **761682** | IRS No.: **911467823** | State of Incorporation: **WA** | Fiscal Year End: **0331**
Type: **SC 13G** | Act: **34** | File No.: **005-50040** | Film No.: **04589902**
SIC: **6159** Miscellaneous business credit institution

Mailing Address
P.O. BOX 919
OLYMPIA WA 98507-0919

Business Address
505 SE UNION #300
REPUBLIC BLDG
OLYMPIA WA 98501
3067546227

FILED BY

KELLOGG CAPITAL GROUP LLC

CIK: **1166428** | IRS No.: **134067067** | State of Incorporation: **NY** | Fiscal Year End: **1231**
Type: **SC 13G**

Mailing Address
14 WALL ST
27TH FL
NEW YORK NY 10005

Business Address
14 WALL ST
27TH FL
NEW YORK NY 10005
2124335458

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

SCHEDULE 13G
Under the Securities Exchange Act of 1934

Westar Financial Services, Inc.

(Name of Issuer)

Common Stock, no par value

(Title of Class of Securities)

957098106

(CUSIP Number)

Kellogg Capital Group, LLC
(formerly Performance Capital Group, LLC)
14 Wall Street, 27th Floor
New York, New York, 10005
(212) 433-7777

(Name, Address and Telephone Number of Person Authorized to
Receive Notices and Communications)

December 29, 2003

(Date of Event Which Requires Filing of this Statement)

Check the appropriate box to designate the rule pursuant to which this Schedule
is filed:

Rule 13d-1(b)

Rule 13d-1(c)

Rule 13d-1(d)

*The remainder of this cover page shall be filled out for a

reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter the disclosures provided in a prior cover page.

The information required in the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 ("Act") or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

CUSIP NO. 957098106

Page 2 of 5 Pages

NAMES OF REPORTING PERSONS

1 I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)

Kellogg Capital Group, LLC
Tax I.D.: 13-4067067

CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (SEE INSTRUCTIONS)

2 (a)
(b)

SEC USE ONLY

3

CITIZENSHIP OR PLACE OF ORGANIZATION

4

New York

SOLE VOTING POWER

5

NUMBER OF

130,500

SHARES

SHARED VOTING POWER

BENEFICIALLY

6

OWNED BY

0

EACH

SOLE DISPOSITIVE POWER

REPORTING

7

130,500

PERSON

SHARED DISPOSITIVE POWER

AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

9

130,500

CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN
SHARES (SEE INSTRUCTIONS)

10

[]

PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)

11

5.5%

TYPE OF REPORTING PERSON (SEE INSTRUCTIONS)

12

BD

Item 1.

(a) Name of Issuer

Westar Financial Services, Inc.

(b) Address of Issuer's Principal Executive Offices

C/O Jay Kornfeld
Bushstrout & Kornfeld
601 Union Street
Suite 5500
Seattle, WA 98101-2373

Item 2.

(a) Name of Person Filing

Kellogg Capital Group, LLC

(b) Address of Principal Business Office or, if none, Residence

14 Wall Street, 27th Floor
New York, NY 10005

(c) Citizenship

New York

(d) Title of Class of Securities

Common Stock, no par value

(e) CUSIP Number

957098106

Item 3.

If This Statement is Filed Pursuant to Rule 13d-1(b), or 13d-2(b) or (c), Check Whether the Person Filing is a:

- (a) Broker or dealer registered under Section 15 of the Exchange Act.
- (b) Bank as defined in Section 3(a)(6) of the Exchange Act
- (c) Insurance company as defined in Section 3(a)(19) of the Exchange Act.
- (d) Investment company registered under Section 8 of the Investment Company Act.
- (e) An investment adviser in accordance with Rule 13d-1(b)(1)(ii)(E);
- (f) An employee benefit plan or endowment fund in accordance with Rule 13d-1(b)(1)(ii)(F);
- (g) A parent holding company or control person in accordance with Rule 13d-1(b)(1)(ii)(G);
- (h) A savings association as defined in Section 3(b) of the Federal Deposit Insurance Act;
- (i) A church plan that is excluded from the definition of an investment company under Section 3(c)(14) of the Investment Company Act;
- (j) Group, in accordance with Rule 13d-1(b)(1)(ii)(J).

Item 4. Ownership.

(a) Amount beneficially owned: 130,500

(b) Percent of class: 5.5%

(c) Number of shares as to which the person has: 130,500

(i) Sole power to vote or to direct the vote 130,500

(ii) Shared power to vote or to direct the vote - 0

(iii) Sole power to dispose or to direct the disposition of 130,500
(iv) Shared power to dispose or to direct the disposition of - 0

Item 5. Ownership of Five Percent or Less of a Class.
This Schedule 13G is not being filed to report that the reporting person has ceased to be the owner of more than 5% of the outstanding shares of common stock of the company.

Item 6. Ownership of More than Five Percent On behalf of another person. No other person has the right to receive or the power to direct the receipts of dividends from, or the proceeds from the sale of, the securities of Westar Financial Services, Inc. held by Kellogg Capital Group, LLC.

Item 7. Identification and Classification of the Subsidiary Which Acquired the Security Being Reported on by the Parent Holding Company. This Schedule 13G is not being filed by a parent holding company or a control person pursuant to Rule 13d-1(b)(1)(ii)(G).

Item 8. Identification and Classification of Members of the Group.

This Schedule is not being filed by a group pursuant to Rule 13d-1(b)(1)(ii)(J).

Item 9. Notice of Dissolution of a Group.

Not applicable.

Item 10. Certification.

(b) This Schedule 13G is being filed pursuant to Rule 13d-1(b):

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were acquired and are held in the ordinary course of business and were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having that purpose or effect.

SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

February 12, 2004

Date

/s/ Matthew Brand

Matthew Brand
Title: Managing Director
