

Mail Stop 3561

April 21, 2009

Michael J. Chesser, Chief Executive Officer  
Great Plains Energy Incorporated  
1201 Walnut Street  
Kansas City, Missouri 64106

**Re: Great Plains Energy Incorporated  
Form 10-K for Year Ended December 31, 2007  
Filed February 28, 2008  
File No. 1-32206**

**Kansas City Power & Light Company  
Form 10-K for Year Ended December 31, 2007  
Filed February 28, 2008  
File No. 0-51873**

Dear Mr. Chesser:

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

Sincerely,

H. Christopher Owings  
Assistant Director

cc: Mark G. English, Esq.  
Great Plains Energy Incorporated  
Via Facsimile