

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