

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):
February 8, 2002

KANSAS CITY POWER & LIGHT COMPANY
(Exact name of registrant as specified in its charter)

1-707
(Commission file number)

MISSOURI 44-0308720
(State of other (I.R.S. Employer
jurisdiction of incorporation or Identification No.)
organization)

1201 Walnut
Kansas City, Missouri 64106
(Address of principal executive offices)

(816) 556-2200
(Registrant's telephone number, including area
code)

NOT APPLICABLE
(Former name or former address, if changed since
last report)

ITEM 4. CHANGE IN REGISTRANT'S CERTIFYING ACCOUNTANT

On February 5, 2002, the Company's Board of Directors, upon recommendation of the Board's Audit Committee, approved the engagement of the accounting firm of Deloitte & Touche LLP as the independent public accountants to audit and certify the Company's financial statements for 2002, subject to ratification and approval by the shareholders of the Company. The services of the accounting firm of PricewaterhouseCoopers LLP, who previously served as Great Plains Energy Incorporated's and Kansas City Power & Light Company's independent public accountants, were notified on February 8, 2002 that their services will be discontinued effective with the completion of the audit of the December 31, 2001 financial statements. The Company solicited bids from independent public accounting firms and the Audit Committee of the Board recommended a change of auditors after reviewing and evaluating the audit services offered by the accounting firms and the costs associated with such services.

In connection with the audits of the consolidated financial statements for the years ended December 31, 1999 and 2000 and the subsequent interim period preceding the former accountant's dismissal, there have been no disagreements with PricewaterhouseCoopers LLP on any matters of accounting principles or practices, financial statement disclosure, or auditing scope or procedure which, if not resolved to their satisfaction, would have caused PricewaterhouseCoopers LLP to make references thereto in connection with its reports on the financial statements for such years. PricewaterhouseCoopers LLP's reports on the financial statements for the years ended

December 31, 1999 and 2000 did not contain an adverse opinion or disclaimer of opinion and were not qualified or modified as to uncertainty, audit scope, or accounting principles.

ITEM 7. FINANCIAL STATEMENTS AND EXHIBITS

Exhibit No.

99 Letter of PricewaterhouseCoopers LLP

SIGNATURES

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 hereunto duly authorized.

KANSAS CITY POWER & LIGHT COMPANY

/s/Jeanie Sell Latz
Jeanie Sell Latz
Secretary

Date: February 15, 2002

Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, D.C. 20549

Commissioners:

We have read the statements made by Kansas City Power & Light Company (copy attached), which we understand will be filed with the Commission, pursuant to Item 4 of Form 8-K, as part of the Company's Form 8-K report dated February 8, 2002. We agree with the statements concerning our Firm in such Form 8-K except that it should be noted that we are not in a position to comment on the Company's solicitation or evaluation process referred to in the last sentence of the first paragraph of such Form 8-K. It should be noted that with respect to the first sentence of the second paragraph our agreement extends through February 8, 2002, the date that the Company notified us that our services will be discontinued effective with the completion of the audit of the December 31, 2001 financial statements.

/s/PricewaterhouseCoopers LLP
PricewaterhouseCoopers LLP

Kansas City, Missouri
February 15, 2002