

## UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

Mail Stop 3561

March 16, 2018

Terry Bassham Chief Executive Officer Kansas City Power & Light Company 1200 Main Street Kansas City, MO 64105

> Re: Kansas City Power & Light Company Registration Statement on Form S-3

> > Filed March 12, 2018 File No. 333-223601

Dear Mr. Bassham:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Courtney Haseley, Attorney-Adviser, at (202) 551-7689 with any questions.

Sincerely,

/s/ Mara L. Ransom

Mara L. Ransom Assistant Director Office of Consumer Products

cc: Peter K. O'Brien, Esq. S. Christina Kwon, Esq. Hunton & Williams LLP