BEFORE THE PUBLIC SERVICE COMMISSION OF THE STATE OF MISSOURI

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In the Matter of the Application of Kansas City Power & Light Company for Approval to Make Certain Changes in Its Charges for Electric Service to Continue the Implementation of Its Regulatory Plan.

Case No. ER-2009-0089

FILING MEMORANDUM OF KANSAS CITY POWER & LIGHT COMPANY

COMES NOW Kansas City Power & Light Company ("KCP&L"), and hereby states as follows:

1. On June 19, 2009, the Commission Staff ("Staff") filed its "Preliminary Report of the Staff Respecting Its Construction Audit /Prudence Review of Environmental Upgrades to Iatan 1 and Iatan Common Plant as Directed in the Missouri Public Service Commission's April 15, 2009 Orders Regarding Construction Audits And Prudence Reviews and Modified in the June 10, 2009 Orders Regarding Joint Motion to Extend Filing Dates in Case Nos. ER-2009-0089, ER-2009-0090 and HR-2009-009 ("report"). Staff filed the report as being Highly Confidential and requested that KCP&L identify which portions of the report KCP&L believes should be designated confidential or public.

2. In response to the Staff's request, KCP&L has reviewed the preliminary report and have attached a public version, and a highly confidential version of the report filed in Case No. ER-2009-0089, and requests that the Commission accept these versions of the preliminary report for filing in this case.

Respectfully submitted,

/s/ James M. Fischer

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ATTORNEYS FOR KANSAS CITY POWER & LIGHT COMPANY

CERTIFICATE OF SERVICE

I hereby certify that a copy of the foregoing document was served either by electronic mail or by first class mail, postage prepaid, on this16th day of February 2010 to counsel for all parties of record.

<u>/s/ James M. Fischer</u> James M. Fischer