



Regulatory Affairs Department

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Missouri Public Service Commission
200 Madison Street
Jefferson City, MO 65102

RE: Case No. ER-2018-0145, Kansas City Power & Light Company

To Whom It May Concern:

Kansas City Power & Light Company (“KCP&L” or “Company”) has proposed in this general rate case to address the impact of the federal Tax Cuts and Jobs Act of 2017 as evidenced by the following sworn testimony:

Q: Please address the impact of the Tax Cuts and Jobs Act of 2017 from effective date of the law to the effective date of rates in this case.

A: In its revenue requirement filing, the Company has reflected its estimate of the tax savings that customers will experience beginning with the rates effective date of this case. The reduction of the federal tax rate in 2018 to 21% and an estimate of the annual amount of amortization related to excess ADIT (included in certain other amortizations) created as a result of the legislation is included in the income tax expense calculation. In addition, KCP&L will work with parties of this case to determine the actual impact of the tax cuts beginning January 1, 2018 and reflect these changes in the final true-up of this case based on a review of all costs to serve customers.

(Direct Testimony of Darrin Ives, p. 14, lines 1-10)

The purpose of this letter is to affirm to the Commission, the presiding officer and the parties that the foregoing position will remain KCP&L’s position throughout the course of this proceeding.

Sincerely,

/s/ Robert J. Hack

Robert J. Hack