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May 8, 2008

The Honorable Colleen M. Dale Secretary/Chief Regulatory Law Judge Missouri Public Service Commission P.O. Box 360 Jefferson City, MO 65102-0360

Re: In the Matter of the Joint Application of Great Plains Energy Incorporated, Kansas City Power & Light Company, and Aquila, Inc. for Approval of the Merger of Aquila, Inc. with a Subsidiary of Great Plains Energy Incorporated and for Other Related Relief; Case No. EM-2007-0374

Dear Judge Dale:

The record will affirm that the City of Kansas City called Robert J. Hix as a witness on April 28, 2008 in this matter. During the course of his testimony that day, the Commission asked the City to prepare for late filing an exhibit pertinent to Mr. Hix's testimony.

To provide some background, it was Mr. Hix's testimony that certain conditions must be imposed by the Commission on the proposed merger in this case to avoid any detriment to the public interest. Three conditions were identified by Mr. Hix: (1) the implementation of an earnings sharing mechanism; (2) the implementation of a quality of service plan; and (3) a requirement that the joint applicants file a comprehensive rate case for the merged operations within three years of the Commission's approval of the merger. On cross-examination, Mr. Hix explained how earnings sharing mechanisms and quality of service plans were implemented and operated in other jurisdictions, and provided some examples from his experience with regulated entities in Colorado, including his experience as Chairman of the Colorado Public Utilities Commission. The Commission requested that Mr. Hix provide examples of earning sharing mechanisms and quality of service plans mechanisms and quality of service plans from other jurisdictions.

In response to the Commission's request, you will find under cover of my letter the City's Late-Filed Exhibit 404 citing decisions from Colorado, as well as other state commissions, concerning earnings sharing mechanisms and quality of service plans. These examples are not intended to be exhaustive. Docket numbers are provided because state utility commissions and regulated entities often continue to address these earnings sharing mechanisms and service quality plans beyond the decision in which the plans are approved. Electronic versions of the cited documents are available upon request.

A copy of this letter and Exhibit 404 have been forwarded by email to all parties of record.

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Thank you very much.

Very truly yours,

NEWMAN, COMLEY & RUTH P.C.

By: /s/ Mark W. Comley

Mark W. Comley

MWC:ab

Enclosure

cc: Judge Harold Stearley All parties of record William D. Geary