



DIVISION OF  
CORPORATION FINANCE  
Mail Stop 3561

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

April 6, 2010

By U.S. Mail

Mr. Mark D. Waltermire  
Chief Financial Officer  
The Laclede Group, Inc.  
720 Olive Street  
St. Louis, MO 63101

**Re: The Laclede Group, Inc. & Laclede Gas Company  
Form 10-K for the Fiscal Year Ended September 30, 2009  
Filed November 20, 2009  
File Nos. 1-16681 & 1-01882**

Dear Mr. Waltermire:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Andrew Mew  
Accounting Branch Chief