

Mail Stop 3561

February 26, 2008

William L. Gipson, President and Chief Executive Officer
The Empire District Electric Company
602 Joplin Street
Joplin, MO 64801

**Re: The Empire District Electric Company
Definitive Proxy Statement on Schedule 14A
Filed March 16, 2007
File No. 1-03368**

Dear Mr. Gipson:

We have completed our review of your Definitive Proxy Statement on Schedule 14A and have no further comments at this time.

Sincerely,

H. Christopher Owings
Assistant Director

cc: Michael Sherman
Cahill Gordon& Reindel LLP