

March 17, 2010

VIA FACSIMILE AND U.S. MAIL

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

**Re: The Empire District Electric Company  
Form 10-K for Fiscal Year Ended December 31, 2008  
Filed February 20, 2009  
Definitive Proxy Statement on Schedule 14A  
Filed March 6, 2009  
File No. 001-03368**

Dear Mr. Gipson:

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

Sincerely,

H. Christopher Owings  
Assistant Director