



DIVISION OF  
CORPORATION FINANCE

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

December 6, 2011

Via E-mail

Laurie A. Delano  
Chief Financial Officer  
The Empire District Electric Company  
602 S. Joplin Avenue  
Joplin, MO 64801

**Re: The Empire District Electric Company  
Form 10-K for the fiscal year ended December 31, 2010  
Filed February 17, 2011  
File No. 1-3368**

Dear Ms. Delano:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Andrew D. Mew

Andrew D. Mew  
Accounting Branch Chief

cc: Bradley P. Beecher  
Chief Executive Officer