



DIVISION OF
CORPORATION FINANCE
Mail Stop 3561

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0404

February 22, 2007

By Facsimile and U.S. Mail

Barry C. Cooper
Chief Financial Officer
Laclede Group, Inc.
Laclede Gas Company
720 Olive Street
St. Louis, MO 63101

**Re: Laclede Group, Inc.
Laclede Gas Company
Form 10-K fiscal year end September 30, 2006
Filed December 4, 2006
File No. 001-16681**

Dear Mr. Cooper:

We have completed our review on the above referenced filing and have no further comments at this time.

Sincerely,

Michael Moran
Accounting Branch Chief