



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

DIVISION OF  
CORPORATION FINANCE

June 29, 2015

Steven P. Rasche  
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, 2014  
File Nos. 001-16681 & 001-01822  
Alabama Gas Corporation  
Form 10-K for the Transition Period January 1, 2014 to September 30, 2014  
File No. 002-38960  
Filed November 25, 2014**

Dear Mr. Rasche:

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 filings 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 filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Jennifer Thompson

Jennifer Thompson  
Accounting Branch Chief