

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

CORPORATION FINANCE

Mail Stop 3561

April 4, 2017

Steven P. Rasche Executive Vice President, Chief Financial Officer Spire, Inc. 700 Market Street St. Louis, MO 63101

Re: Spire, Inc.

Form 10-K for the Fiscal Year Ended September 30, 2016

Filed November 15, 2016

File No. 001-16681

Dear Mr. Rasche:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Jennifer Thompson

Jennifer Thompson Accounting Branch Chief Office of Consumer Products