



DIVISION OF
CORPORATION FINANCE
Mail Stop 3561

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

April 6, 2010

By U.S. Mail

Mr. Mark D. Waltermire
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, 2009
Filed November 20, 2009
File Nos. 1-16681 & 1-01882**

Dear Mr. Waltermire:

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

Sincerely,

Andrew Mew
Accounting Branch Chief