



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3561

January 8, 2008

By U.S. Mail

Mr. Gregory Knapp
Chief Financial Officer
Empire District Electric Company
602 Joplin Street
Joplin, MO 64801

**Re: Empire District Electric Company
Form 10-K for the year ended December 31, 2006
Filed March 1, 2007
File No. 1-3368**

Dear Mr. Knapp:

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

Sincerely,

Michael Moran
Branch Chief Accountant