February 26, 2008

William L. Gipson, President and Chief Executive Officer The Empire District Electric Company 602 Joplin Street Joplin, MO 64801

> Re: The Empire District Electric Company Definitive Proxy Statement on Schedule 14A Filed March 16, 2007 File No. 1-03368

Dear Mr. Gipson:

We have completed our review of your Definitive Proxy Statement on Schedule 14A and have no further comments at this time.

Sincerely,

H. Christopher Owings Assistant Director

cc: Michael Sherman

Cahill Gordon& Reindel LLP