

March 17, 2010

VIA FACSIMILE AND U.S. MAIL

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

**Re: The Empire District Electric Company
Form 10-K for Fiscal Year Ended December 31, 2008
Filed February 20, 2009
Definitive Proxy Statement on Schedule 14A
Filed March 6, 2009
File No. 001-03368**

Dear Mr. Gipson:

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

Sincerely,

H. Christopher Owings
Assistant Director