

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

February 22, 2007

By Facsimile and U.S. Mail

Barry C. Cooper Chief Financial Officer Laclede Group, Inc. Laclede Gas Company 720 Olive Street St. Louis, MO 63101

> Re: Laclede Group, Inc. Laclede Gas Company Form 10-K fiscal year end September 30, 2006 Filed December 4, 2006

File No. 001-16681

Dear Mr. Cooper:

We have completed our review on the above referenced filing and have no further comments at this time.

Sincerely,

Michael Moran Accounting Branch Chief