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LACLEDE GAS COMPANY
720 OLIVE STREET
ST. LOUIS, MISSOURI 63101

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February 10, 2009

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue, NW
Washington, DC 20210

Dear Secretary:

We are filing this statement on behalf of Laclede Gas Company, 720 Olive Street, Suite 1517, St. Louis, MO 63101, pursuant to Department of Labor Regulation § 2520.104-23, which makes available an alternative method of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974, as amended, for unfunded or uninsured pension plans maintained for a select group of management or highly compensated employees.

The employer identification number of Laclede Gas Company is 43-0368139.

Laclede Gas Company maintains an unfunded pension plan, the Incentive Compensation Plan II (the "Plan"). The Plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

There are two employees participating in the Plan.

Respectfully submitted,



Mary O. Kullman,
Secretary
On behalf of the Board of Directors,
Plan Administrator

LACLEDE GAS COMPANY
720 OLIVE STREET
ST. LOUIS, MISSOURI 63101

CERTIFIED MAIL



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