



DIVISION OF  
CORPORATION FINANCE

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

May 21, 2019

Richard Wright  
CEO  
The Alkaline Water Company Inc.  
14646 N. Kierland Blvd., Suite 255  
Scottsdale, AZ 85254

**Re: The Alkaline Water Company INC**  
**Registration Statement on Form S-3**  
**Filed May 13, 2019**  
**File No. 333-231432**

Dear Mr. Wright:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Charlie Guidry, Staff Attorney, at 202-551-3621 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Consumer Products