



DIVISION OF
CORPORATION FINANCE

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

March 29, 2021

Richard Wright
President and Chief Executive Officer
Alkaline Water Company Inc
8541 E Anderson Drive, Suite 100/101
Scottsdale, AZ 85255

**Re: Alkaline Water Company Inc.
Registration Statement on Form S-3
Filed March 25, 2021
File No. 333-254677**

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 Scott Anderegg at 202-551-3342 with any questions.

Sincerely,

Division of Corporation Finance
Office of Trade & Services