



DIVISION OF  
CORPORATION FINANCE

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

December 18, 2013

Via E-mail

Francine Lavoie  
President and Chief Executive Officer  
Boreal Water Collection, Inc.  
4496 State Road 42 North  
Kiamesha Lake, NY 12751

**Re: Boreal Water Collection, Inc.**  
**Registration Statement on Form 10-12G**  
**Filed August 6, 2012**  
**Form 10-K for Fiscal Year Ended December 31, 2012**  
**Filed April 16, 2013**  
**File No. 0-54776**

Dear Mrs. Lavoie:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ William H. Thompson

William H. Thompson  
Accounting Branch Chief