



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

October 2, 2007

Mr. David C. Benoit  
Chief Financial Officer  
Connecticut Water Service, Inc.  
93 West Main Street  
Clinton, CT 06413

**Re: Connecticut Water Service, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2006**  
**Filed March 16, 2007**  
**File No. 0-08084**

Dear Mr. Benoit:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

James Allegretto  
Senior Assistant Chief Accountant