

Mail Stop 3561

December 11, 2008

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

**Re: Connecticut Water Service, Inc.
Form 10-K for Fiscal Year Ended December 31, 2007
Filed March 17, 2008
Definitive Proxy Statement on Schedule 14A
Filed April 4, 2008
Form 10-Q for Fiscal Quarter Ended March 31, 2008
Filed May 12, 2008
Form 10-Q for Fiscal Quarter Ended June 30, 2008
Filed August 8, 2008
File No. 000-08084**

Dear Mr. Benoit:

We have completed our review of your Form 10-K for the fiscal year ended December 31, 2007 and have no further comments at this time.

Sincerely,

H. Christopher Owings
Assistant Director