



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

April 14, 2017

David C. Benoit  
Senior Vice President and Chief Financial Officer  
Connecticut Water Service, Inc.  
93 West Main Street  
Clinton, Connecticut 06413

**Re: Connecticut Water Service, Inc.  
Registration Statement on Form S-4  
Filed April 10, 2017  
File No. 333-217229**

Dear Mr. Benoit:

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 Katherine Bagley, Staff Attorney, at (202) 551-2545 with any questions.

Sincerely,

/s/ Lisa M. Kohl for

Mara L. Ransom  
Assistant Director  
Office of Consumer Products