



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

October 19, 2016

Dennis W. Doll  
President and Chief Executive Officer  
Middlesex Water Company  
1500 Ronson Rd  
Iselin, NJ 08830

**Re: Middlesex Water Company  
Form 10-K for Fiscal Year Ended December 31, 2015  
Filed March 4, 2016  
File No. 0-00422**

Dear Mr. Doll:

We have completed our review of your filing. 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.

Sincerely,

/s/ William H. Thompson

William H. Thompson  
Branch Chief  
Office of Consumer Products