

Mail Stop 3561

October 22, 2007

Mr. David P. Smeltzer  
Chief Financial Officer  
Aqua America, Inc.  
762 W. Lancaster Avenue  
Bryn Mawr, Pennsylvania 19010-3489

**Re: Aqua America, Inc.  
Form 10-K for Fiscal Year Ended December 31, 2006  
Filed February 28, 2007  
Forms 10-Q for Fiscal Quarters Ended March 31, 2007  
and June 30, 2007  
Filed May 8, 2007 and August 6, 2007  
Response Letter Dated September 12, 2007  
File No. 1-06659**

Dear Mr. Smeltzer:

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

Sincerely,

William Choi  
Branch Chief