

Mail Stop 3561

April 25, 2008

Nicholas DeBenedictis
Chief Executive Officer
Aqua America, Inc.
762 W. Lancaster Avenue
Bryn Mawr, PA 19010-3489

**Re: Aqua America, Inc.
Form 10-K for the fiscal year ended December 31, 2007
Filed February 27, 2008
File No. 1-6659**

Dear Mr. DeBenedictis:

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

Sincerely,

H. Christopher Owings
Assistant Director