



DIVISION OF  
CORPORATION FINANCE

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

January 26, 2023

Daniel J. Schuller  
Chief Financial Officer  
Essential Utilities, Inc.  
762 W. Lancaster Avenue  
Bryn Mawr, Pennsylvania 19010

**Re: Essential Utilities, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2021**  
**Filed March 1, 2022**  
**File No. 001-06659**

Dear Daniel J. Schuller:

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,

Division of Corporation Finance  
Office of Energy & Transportation