



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

Mail Stop 7010

July 3, 2006

By U.S. Mail and Facsimile

Mr. William C. McCartney  
Chief Financial Officer  
Watts Water Technologies, Inc.  
815 Chestnut Street  
North Andover, MA 01845

**Re: Watts Water Technologies, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2005**  
**Form 10-Q for the Fiscal Quarter Ended April 2, 2006**  
**File No. 001-11499**

Dear Mr. McCartney:

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

If you have any further questions regarding our review of your filings, please direct them to Dale Welcome, Staff Accountant, at (202) 551-3865, or, in his absence, to the undersigned at (202) 551-3768.

Sincerely,

John Cash  
Accounting Branch Chief