



DIVISION OF  
CORPORATION FINANCE  
Mail Stop 3561

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0404

June 29, 2006

Mr. David W. Sasnett  
Consolidated Water Co. Ltd.  
Regatta Office Park  
Windward Three, 4<sup>th</sup> Floor, West Bay Road  
Grand Cayman, Cayman Islands

**Re: Consolidated Water Co. Ltd.**  
**Form 10-K for the fiscal year ended December 31, 2005**  
**Filed March 16, 2006**  
**File No. 000-25248**

Dear Mr. Sasnett:

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

Sincerely,

Michael Moran  
Branch Chief