

Mail Stop 3561

July 3, 2008

By Facsimile and U.S. Mail

Frederick W. McTaggart
Chief Executive Officer and President
Consolidated Water Co., LTD.
Regatta Office Park
Windward Three, 4th Floor
P.O. Box 1114 GT
Grand Cayman, KY1-1102, Cayman Islands

**Re: Consolidated Water Co., LTD.
Form 10-K for Fiscal Year Ended December 31, 2007
Filed March 17, 2008
Form 10-Q for the Quarterly Period Ended March 31, 2008
Filed May 12, 2008
File No.'s 0-25248**

Dear Mr. McTaggart:

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

Sincerely,

James Allegretto
Senior Assistant Chief Accountant