



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0405

Mail Stop 3561

June 15, 2009

Mr. David W. Sasnett, CFO  
Consolidated Water Co. Ltd.  
Windward Three, 4<sup>th</sup> Floor  
West Bay Road, P.O. Box 1114  
Grand Cayman, KY1-1102; Cayman Islands

**Re: Consolidated Water Co. Ltd.  
Item 4.01 Form 8-K  
Filed June 5, 2009  
File No. 000-25248**

Dear Mr. Sasnett:

We have completed our review of your Form 8-K and have no further comments at this time.

Sincerely

Ta Tanisha Meadows  
Staff Accountant