

Mail Stop 3561

April 19, 2010

David W. Sasnett  
Chief Financial Officer  
Consolidated Water Co. Ltd.  
Regatta Office Park  
Windward Three, 4th Floor, West Bay Road  
P.O. Box 1114  
Grand Cayman, KY1-1102, Cayman Islands

**Re: Consolidated Water Co. Ltd.  
Form 10-K for the Fiscal Year Ended December 31, 2008  
Filed March 17, 2009  
Form 10-Q for the Fiscal Quarter Ended September 30, 2009  
Filed November 9, 2009  
File No. 000-25248**

Dear Mr. Sasnett:

We have completed our review of the above-referenced filings and have no further comments at this time.

Sincerely,

H. Christopher Owings  
Assistant Director

cc: Leslie J. Croland  
Edwards Angell Palmer & Dodge LLP  
Via Facsimile