



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3561

January 17, 2018

Frederick W. McTaggart
Chief Executive Officer and President
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, 2016
Filed March 16, 2017
File No. 0-25248

Dear Mr. McTaggart:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ William H. Thompson

William H. Thompson
Accounting Branch Chief
Office of Consumer Products

cc: David W. Sasnett
Executive Vice President and Chief Financial Officer