



DIVISION OF  
CORPORATION FINANCE

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

October 20, 2010

Ms. Dian C. Taylor  
Chief Executive Officer  
Artesian Resources Corporation  
664 Churchmans Road  
Newark, Delaware 19702

**Re: Artesian Resources Corporation**  
**Form 10-K for the Fiscal Year Ended December 31, 2009**  
**Filed March 11, 2010**  
**Form 10-Q for the Fiscal Period Ended March 31, 2010**  
**Filed May 7, 2010**  
**Form 10-Q for the Fiscal Period Ended June 30, 2010**  
**Filed August 6, 2010**  
**File No. 000-18516**

Dear Ms. Taylor:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

H. Christopher Owings  
Assistant Director