

Mail Stop 3561

October 22, 2007

Mr. David P. Smeltzer
Chief Financial Officer
Aqua America, Inc.
762 W. Lancaster Avenue
Bryn Mawr, Pennsylvania 19010-3489

**Re: Aqua America, Inc.
Form 10-K for Fiscal Year Ended December 31, 2006
Filed February 28, 2007
Forms 10-Q for Fiscal Quarters Ended March 31, 2007
and June 30, 2007
Filed May 8, 2007 and August 6, 2007
Response Letter Dated September 12, 2007
File No. 1-06659**

Dear Mr. Smeltzer:

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

Sincerely,

William Choi
Branch Chief