

January 26, 2023

Daniel J. Schuller  
Chief Financial Officer  
Essential Utilities, Inc.  
762 W. Lancaster Avenue  
Bryn Mawr, Pennsylvania 19010

Utilities, Inc.

Fiscal Year Ended December 31, 2021

Re: Essential

Form 10-K for the

Filed March 1, 2022

File No. 001-06659

Dear Daniel J. Schuller:

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,

Division of Corporation Finance

Office of Energy & Transportation