

October 19, 2021

Daniel J. Schuller
Chief Financial Officer
Essential Utilities, Inc.
762 W. Lancaster Avenue
Pryn Mawr, Pennsylvania 09101

Utilities, Inc.

Fiscal Year Ended December 31, 2020

February 25, 2021

Re: Essential

Form 10-K for the

Form 8-K filed

File No. 001-06659

Dear Mr. Schuller:

We have completed our review of your filings. 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