Nicholas DeBenedictis Chief Executive Officer Aqua America, Inc. 762 W. Lancaster Avenue Bryn Mawr, PA 19010-3489

Re: Aqua America, Inc.

Form 10-K for the fiscal year ended December 31, 2007

Filed February 27, 2008

File No. 1-6659

Dear Mr. DeBenedictis:

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

Sincerely,

H. Christopher Owings Assistant Director