



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3561

October 19, 2016

Dennis W. Doll
President and Chief Executive Officer
Middlesex Water Company
1500 Ronson Rd
Iselin, NJ 08830

**Re: Middlesex Water Company
Form 10-K for Fiscal Year Ended December 31, 2015
Filed March 4, 2016
File No. 0-00422**

Dear Mr. Doll:

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,

/s/ William H. Thompson

William H. Thompson
Branch Chief
Office of Consumer Products