



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-3561

Mail Stop 3561

February 19, 2010

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

**Re: Middlesex Water Company
Form 10-K for the Fiscal Year Ended December 31, 2008
Filed March 13, 2009
File No. 0-00422**

Dear Mr. Doll:

We have completed our review of your Form 10-K for the fiscal year ended December 31, 2008 and have no further comments at this time.

Sincerely,

H. Christopher Owings
Assistant Director