

# Ballard Spahr LLP

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September 13, 2021

By *EDGAR*

Division of Corporation Finance  
Office of Energy & Transportation  
United States Securities and Exchange Commission  
Washington, D.C. 20549  
Attn: Joanna Lam  
Steve Lo

Re: Essential Utilities, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2020  
Form 8-K filed February 25, 2021  
File No. 001-06659

Ladies and Gentlemen:

On behalf of Essential Utilities, Inc. (the "Registrant"), we acknowledge receipt of the Staff's letter, dated September 9, 2021, with a comment related to the above-referenced filings.

The Registrant respectfully requests an extension until October 8, 2021 to respond to the Staff's letter. The Registrant needs the additional time in order to have sufficient time for its response to be reviewed by its advisors as appropriate.

Very truly yours,

/s/ Mary J. Mullany

Mary J. Mullany

MJM/lrk  
cc: Daniel J. Schuller, Essential Utilities, Inc.  
Christopher P. Luning, Essential Utilities, Inc.

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