

**THE ALKALINE WATER COMPANY INC.**

14646 N. Kierland Blvd., Suite 255  
Scottsdale, AZ 85254

March 13, 2019

**VIA EDGAR**

United States Securities and Exchange Commission  
100 F Street, N.E.  
Washington, DC 20549

**Attention: Division of Corporation Finance**

Dear Sirs/Mesdames:

**Re: The Alkaline Water Company Inc. (the "Company")  
Registration Statement on Form S-3  
File No. 333-229203**

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In connection with the Company's Registration Statement on Form S-3, the Company hereby requests acceleration of the effective date of the above-referenced Registration Statement to 4:50 p.m. (Eastern time), Friday, March 15, 2019 or as soon thereafter as possible, in accordance with Rule 461(a) of Regulation C.

We trust you will find the foregoing to be in order. Please do not hesitate to contact the undersigned should you have any questions in this regard. Yours truly,

**THE ALKALINE WATER COMPANY INC.**

*/s/ Richard A. Wright*

Richard A. Wright

President, Chief Executive Officer and Director