



DIVISION OF  
CORPORATION FINANCE

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

December 21, 2017

Redgie Green  
Chief Executive Officer  
Southwestern Water Exploration Co.  
PO Box 181062  
Denver, CO 80218

**Re: Southwestern Water Exploration Co.  
Form 10-12G  
Filed November 14, 2017  
File No. 000-55869**

Dear Mr. Green:

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/ Pamela A. Long

Pamela A. Long  
Assistant Director  
Office of Manufacturing and  
Construction