

Mail Stop 3561

January 4, 2007

By Facsimile and U.S. Mail

Cheryl L. Clary  
Chief Financial Officer  
Southwest Water Company  
One Wilshire Building  
624 South Grand Avenue  
Suite 2900  
Los Angeles, CA 90017-3782

**Re: Southwest Water Company  
Form 10-K for Fiscal Year Ended December 31, 2005  
Filed March 16, 2006  
File No. 0-08176**

Dear Ms. Clary:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

Michael Moran  
Accounting Branch Chief