



DIVISION OF  
CORPORATION FINANCE

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

July 2, 2010

Mark A. Swatek  
Chief Executive Officer and President  
SouthWest Water Company  
One Wilshire Building  
624 S. Grand Avenue, Suite 2900  
Los Angeles, CA 90017

**Re: SouthWest Water Company**  
**Preliminary Proxy Statement on Schedule 14A**  
**Filed April 23, 2010**  
**File No. 000-08176**

Dear Mr. Swatek

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

H. Christopher Owings  
Assistant Director