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