April 7, 2008

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

Item 4.01 Form 8-K filed October 11, 2007 as amended April 4, 2008

File No. 0-8176

Dear Ms. Clary:

We have completed our review of your Form 8-K, as amended, and have no further comments at this time.

Sincerely,

Michael Moran Branch Chief