



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

DIVISION OF
CORPORATION FINANCE

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