



DIVISION OF
CORPORATION FINANCE

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

September 24, 2010

Robert J. Sprowls
President and Chief Executive Officer
American States Water Company
Golden State Water Company
630 E. Foothill Boulevard
San Dimas, CA 91773-1212

**Re: American States Water Company
File No. 001-14431
Golden State Water Company
File No. 001-12008
Form 10-K
Filed March 12, 2010**

Dear Sprowls:

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

Sincerely,

H. Christopher Owings
Assistant Director