



DIVISION OF  
CORPORATION FINANCE

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

November 1, 2010

W. Richard Roth, Chief Executive Officer  
SJW Corp.  
110 West Taylor Street  
San Jose, CA 95110

**Re: SJW Corp.**  
**Form 10-K for Fiscal Year Ended December 31, 2009**  
**Filed March 5, 2010**  
**File No. 1-8966**

Dear Mr. Roth:

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

Sincerely,

H. Christopher Owings  
Assistant Director