



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