



DIVISION OF  
CORPORATION FINANCE

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

December 28, 2021

Eva G. Tang  
Chief Financial Officer  
American States Water Company  
630 E. Foothill Blvd.  
San Dimas, CA 91773-1212

**Re: American States Water Company**  
**Form 10-K for the Fiscal Year ended December 31, 2020**  
**Filed February 22, 2021**  
**File No. 001-14431**

Dear Ms. Tang:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation