

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