

Mail Stop 3561

February 3, 2009

By U.S. Mail and facsimile to (909) 394-1382

Robert J. Sprowls
Executive Vice President
American States Water Company
630 E. Foothill Boulevard
San Dimas, CA 91773-1212

**Re: American States Water Company
Golden State Water Company
Form 10-K for Fiscal Year Ended December 31, 2007
Filed March 14, 2008
Definitive Proxy Statement on Schedule 14A
Filed April 4, 2008
File Nos. 001-14431 and 001-12008**

Dear Mr. Sprowls:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

H. Christopher Owings
Assistant Director