

December 28, 2021

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

Water Company

Fiscal Year ended December 31, 2020
2021

Re: American States

Form 10-K for the
Filed February 22,
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