

Mail Stop 3561

May 24, 2006

By Facsimile and U.S. Mail

Robert J. Sprowls
Sr. Vice President-Finance, Chief
Financial Officer, Treasurer and Secretary
American States Water Company
630 E. Foothill Blvd.
San Dimas, CA 91773

**Re: American States Water Company
Form 10-K for Fiscal Year Ended December 31, 2005
Filed March 15, 2006
File No. 1-14431
Golden State Water Company
Form 10-K for Fiscal Year Ended December 31, 2005
Filed March 15, 2006
File No. 1-12008**

Dear Mr. Sprowls:

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

Sincerely,

Michael Moran
Accounting Branch Chief