Mail Stop 0308 July 12, 2005 W. David Walters Senior Vice President and Chief Financial Officer Glacier Water Services, Inc. 1385 Park Center Drive Vista, CA 92081 Re: Glacier Water Services, Inc. Form 10-K for the Fiscal Year Ended January 2, 2005 Form 10-Q for the Fiscal Quarter Ended April 3, 2005 File No. 1-11012 Dear Mr. Walters: We have reviewed your response dated July 1, 2005 to our Comment letter dated June 20, 2005. We have completed our review of your Form 10-K and related filings and have no further comments at this time. Sincerely, Michael Moran Branch Chief Form 10-K Page 1 UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549-0308 DIVISION OF CORPORATION FINANCE