

Mail Stop 3561

August 18, 2006

Mr. Martin Kropelnicki  
Chief Financial Officer  
California Water Service Group  
1720 North First Street  
San Jose, California 95112

**RE: California Water Service Group  
Form 10-K for Fiscal Year Ended December 31, 2005  
Form 10-Q for Quarterly Period Ended March 31, 2006  
Form 10-Q for Quarterly Period Ended June 30, 2006  
Filed March 13, 2006, May 10, 2006 and August 9, 2006  
File No. 001-13883**

Dear Mr. Kropelnicki:

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

Sincerely,

Michael A. Moran  
Branch Chief