

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

February 27, 2008

Via U.S. Mail

Peter C. Nelson  
President and CEO  
California Water Service Group  
1720 North First Street  
San Jose, California 95112

Re: California Water Service Group  
Form 10-K for the Fiscal Year Ended December 31, 2006  
Filed March 14, 2007  
Forms 10-Q for the Quarters Ended March 31, 2007, June 30, 2007  
and  
September 30, 2007  
Definitive Schedule 14A  
Filed March 14, 2007  
File No. 1-13883

Dear Mr. Nelson:

We have completed our review of your Proxy Statement on  
Schedule  
14A, Forms 10-K and 10-Q, and have no further comments at this  
time.

Sincerely,

H. Christopher Owings  
Assistant Director

cc: Lynne McGee  
Fax: (408) 367-8430