



DIVISION OF  
CORPORATION FINANCE

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

December 2, 2010

*By U.S. Mail and facsimile to (408) 367-8430*

Calvin Breed  
Controller, Assistant Secretary and Assistant Treasurer  
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, 2009  
Filed March 1, 2010  
Definitive Proxy Statement on Schedule 14A  
Filed April 7, 2010  
File No. 001-13883**

Dear Mr. Breed:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

H. Christopher Owings  
Assistant Director