

SECURITIES AND EXCHANGE COMMISSION
Washington, DC 20549

FORM 8-K/A

Amendment No. 2

Current Report

Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

Date of Report (Date of earliest event reported): May 25, 2000

CALIFORNIA WATER SERVICE GROUP

(Exact name of registrant as specified in its charter)

Delaware
State of Incorporation

1-13883
Commission File No.

77-0448994
IRS Employer ID Number

1720 North First Street, San Jose, CA 95112
Address, including Zip code, of registrant's principal executive office

(408) 367-8200
Registrant's telephone number, including area code

Not Applicable
(Former name or former address, if changed since last report)

Item 7. Financial Statements and Exhibits

(a) Financial Statements of Business Acquired
Not applicable

(b) Pro Forma Financial Information (Unaudited)
The unaudited pro forma condensed combined balance sheets as of December 31, 1999 and March 31, 2000, and the unaudited pro forma condensed combined statements of income for the three-years ended December 31, 1999, 1998 and 1997, and for the three month period ended March 31, 2000 and the notes thereto are filed as Exhibit 7.1 to this Amendment No. 2 and such exhibit is incorporated herein by reference.

(c) Financial Information -- summary

Unaudited pro forma condensed combined balance sheets as of December 31, 1999 and March 31, 2000, and the unaudited pro forma condensed combined statements of income for the three-years ended December 31, 1999, 1998 and 1997, and for the three month period ended March 31, 2000 and the notes thereto.

CALIFORNIA WATER SERVICE GROUP

Date: July 27, 2000

By: /s/ Peter C. Nelson
President and Chief Executive Officer

Summary

The merger between California Water Service Group ("Company") and Dominguez Services Corporation ("Dominguez") was completed on May 25, 2000. Each outstanding Dominguez common share was exchanged for 1.38 shares of Company common stock. To complete the merger, the Company issued 2,210,254 new common shares in exchange for the 1,601,679 outstanding Dominguez shares. The acquisition was accounted for as a tax-free pooling of interests.

Unaudited Pro Forma Condensed Combined Financial Information

The unaudited pro forma condensed combined financial information are based on the historic financial statements of both the Company and Dominguez for the years ended December 31, 1999, 1998 and 1997 included in their annual report on Form 10-K and their quarterly report on Form 10-Q for the quarter ended March 31, 2000, and includes the pro forma adjustments to give effect as if the merger had been completed as of the beginning of the earliest period presented. For financial reporting purposes, the Merger was accounted for as a pooling of interests. Accordingly, the assets and liabilities of Company and Dominguez have been recorded at their historical amounts.

The information presented in the unaudited pro forma condensed combined financial information has been prepared by the Company for illustrative purposes only and is not necessarily indicative of the financial results that would have occurred if the Merger had been completed as of the earliest date that financial statements are presented, nor is the pro forma information indicative of expected future results of the merged companies.

<TABLE>

CALIFORNIA WATER SERVICE GROUP
UNAUDITED PRO FORMA CONDENSED COMBINED BALANCE SHEETS
AS OF DECEMBER 31, 1999
(Amounts in thousands)

<CAPTION>

Forma	CWT	DOMZ	Pro
Adjusted	Historical	Historical	Adjustments
<S>	<C>	<C>	<C>
ASSETS			
Utility plant:			
Utility plant	\$ 737,352	\$ 75,334	\$
812,686			
Less depreciation and amortization	221,998	26,298	
248,296			

Net utility plant	515,354	49,036	
564,390			
Current assets:			
Cash and cash equivalents	1,437	942	
2,379			
Receivables	15,574	3,536	
19,110			
Unbilled revenue	7,145	1,054	
8,199			
Materials and supplies at average cost	2,229	18	
2,247			
Taxes and other prepaid expenses	4,437	1,979	
6,416			

Total current assets	30,822	7,529	
38,351			
Other assets:			
Regulatory assets	36,458	983	
37,441			
Other deferred assets	4,984	341	
5,325			

Total other assets	41,442	1,324	
42,766			

	\$ 587,618	\$ 57,889	\$
645,507			

=====

CAPITALIZATION AND LIABILITIES

Capitalization:			
151	Common stock	129	1,564 (1,542)
49,340	Additional paid-in capital	44,881	2,917 1,542
145,610	Retained earnings	132,689	12,921
(517)	Accumulated other comprehensive loss	(517)	--

---	Total common stockholders' equity	177,182	17,402
3,475	Preferred stock	3,475	
168,866	Long-term debt, less current maturities	156,572	12,294

---	Total capitalization	337,229	29,696
Current liabilities:			
2,747	Current maturities of long-term debt	2,651	96
13,999	Short-term borrowings	13,599	400
26,748	Accounts payable	23,707	3,041
19,217	Accrued expenses and other liabilities	15,554	3,663

---	Total current liabilities	55,511	7,200

3,096	Unamortized investment tax credits	2,842	254
25,796	Deferred income taxes	21,427	4,369
22,544	Regulatory and other liabilities	18,001	4,543
105,556	Advances for construction	99,991	5,565
58,879	Contributions in aid of construction	52,617	6,262

---		\$ 587,618	\$ 57,889
645,507			\$

<FN> See accompanying notes to unaudited pro forma condensed combined financial information.

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<TABLE>

CALIFORNIA WATER SERVICE GROUP
 UNAUDITED PRO FORMA CONDENSED COMBINED STATEMENTS OF INCOME
 FOR THE YEAR ENDED DECEMBER 31, 1999
 (Amounts in thousands, except per share amounts)

<CAPTION>

Forma	CWT	DOMZ	Pro
Adjusted	Historical	Historical	Adjustments
<S>	<C>	<C>	<C>
Operating revenue	\$ 206,440	\$ 28,497	\$
234,937			
Operating expenses:			
Operations and maintenance	139,297	22,829	290
162,416			
Depreciation and amortization	15,802	1,444	
17,246			

13,515	Income taxes	12,176	1,439	(100)
9,138	Property and other taxes	8,555	583	
----		-----		
202,315	Total operating expenses	175,830	26,295	190
----		-----		
32,622	Net operating income	30,610	2,202	(190)
3,514	Other income and expenses, net	2,510	1,004	
----		-----		
36,136	Income before interest expense	33,120	3,206	(190)
13,084	Interest expense:			
	Long-term debt interest	12,144	940	
1,081	Other interest	1,057	24	
----		-----		
14,165	Total interest expense	13,201	964	
----		-----		
21,971	Net income before extraordinary item	19,919	2,242	(190)
	Extraordinary item net of \$100 of income taxes		(190)	190
----		-----		
21,971	Net income	\$ 19,919	\$ 2,052	\$ --
=====				
1.44	Basic and diluted earnings per share of common stock	\$ 1.53	\$ 1.31	\$
=====				
15,090	Average number of common shares outstanding	12,936	1,561	593
14	Dilutive options outstanding		10	4
----		-----		
15,104	Total dilutive common shares outstanding	12,936	1,571	597
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<FN>

See accompanying notes to unaudited condensed combined pro forma financial information.

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CALIFORNIA WATER SERVICE GROUP
 UNAUDITED PRO FORMA CONDENSED COMBINED STATEMENTS OF INCOME
 FOR THE YEAR ENDED DECEMBER 31, 1998
 (Amounts in thousands, except per share amounts)

<CAPTION>

Forma	CWT	DOMZ	Pro
	Historical	Historical	Adjustments
Adjusted			
<S>	<C>	<C>	<C>
Operating revenue	\$ 189,659	\$25,267	\$
214,926			
Operating expenses:			
Operations and maintenance	125,264	20,689	814

146,767	Depreciation and amortization	14,870	1,439	
16,309	Income taxes	10,808	932	(315)
11,425	Property and other taxes	8,178	566	
8,744				

183,245	Total operating expenses	159,120	23,626	499

31,681	Net operating income	30,539	1,641	(499)
1,746	Other income and expenses, net	1,094	652	

33,427	Income before interest expense	31,633	2,293	(499)
12,125	Interest expense:			
	Long-term debt interest	11,259	866	
1,442	Other interest	1,438	4	

13,567	Total interest expense	12,697	870	

	Extraordinary item net of \$315 of income taxes		(499)	499

19,860	Net income	\$ 18,936	\$ 924	\$ --
1.31	Basic and diluted earnings per share of common stock	\$ 1.45	\$ 0.61	\$
15,014	Average number of common shares outstanding	12,936	1,506	572
7	Dilutive options outstanding		5	2

15,021	Total dilutive common shares outstanding	12,936	1,511	574

<FN>
See accompanying notes to unaudited condensed combined pro forma financial information.
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<TABLE>

CALIFORNIA WATER SERVICE GROUP
UNAUDITED PRO FORMA CONDENSED COMBINED STATEMENTS OF INCOME
FOR THE YEAR ENDED DECEMBER 31, 1997
(Amounts in thousands, except per share amounts)

Forma	CWT	DOMZ	Pro
Adjusted	Historical	Historical	Adjustments
<S>	<C>	<C>	<C>
Operating revenue	\$198,347	\$26,818	\$

225,165			
Operating expenses:			
Operations and maintenance	127,652	21,311	
148,963			
Depreciation and amortization	13,959	1,341	
15,300			
Income taxes	14,057	1,385	
15,442			
Property and other taxes	7,763	552	
8,315			

Total operating expenses	163,431	24,589	
188,020			

Net operating income	34,916	2,229	
37,145			
Other income and expenses, net	949	550	
1,499			

Income before interest expense	35,865	2,779	
38,644			
Interest expense:			
Long-term debt interest	11,405	613	
12,018			
Other interest	724	145	
869			

Total interest expense	12,129	758	
12,887			

Net income	\$ 23,736	\$ 2,021	\$
25,757			
=====			
Basic and diluted earnings per share of common stock	\$ 1.82	\$ 1.34	\$
1.71			
=====			
Average number of common shares outstanding	12,936	1,506	572
15,014			
Dilutive options outstanding			

Total dilutive common shares outstanding	12,936	1,506	572
15,014			

<FN>
See accompanying notes to unaudited condensed combined pro forma financial information.
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<TABLE>

CALIFORNIA WATER SERVICE GROUP
UNAUDITED PRO FORMA CONDENSED COMBINED STATEMENT OF INCOME
As of March 31, 2000
(In thousands)

<CAPTION>

ASSETS	CWT	DOMZ	Adjustments	Pro Forma
<S>	Historical	Historical	<C>	Adjusted
	<C>	<C>		<C>
Utility plant:				
Utility plant	\$ 742,257	\$ 76,587		\$ 818,844
Less depreciation and amortization	226,763	26,741		253,504

Net utility plant	515,494	49,846	565,340

Current assets:			
Cash and cash equivalents	1,952	373	2,325
Receivables	12,710	1,502	14,212
Unbilled revenue	5,539	780	6,319
Materials and supplies at average cost	2,608	15	2,623
Taxes and other prepaid expenses	4,909	1,283	6,192

Total current assets	27,718	3,953	31,671

Other assets:			
Regulatory assets	36,593	809	37,402
Other deferred assets	4,936	1,492	6,428

Total other assets	41,529	2,301	43,830

	\$ 584,741	\$ 56,100	\$ 640,841
=====			
CAPITALIZATION AND LIABILITIES			
Capitalization:			
Common stock	\$ 129	\$ 1,564	(1,542)
Additional paid-in capital	44,881	2,917	1,542
Retained earnings	130,297	12,860	143,157
Accumulated other comprehensive loss	(517)	-	(517)

Total common stockholders equity	174,790	17,341	192,131
Preferred stock	3,475	-	3,475
Long-term debt, less current maturities	156,490	12,273	168,763

Total capitalization	334,755	29,614	364,369

Current liabilities:			
Current maturities of long-term debt	2,651	96	2,747
Short-term borrowings	16,299	-	16,299
Accounts payable	18,552	1,908	20,460
Accrued expenses and other liabilities	17,292	3,420	20,712

Total current liabilities	54,794	5,424	60,218

Unamortized investment tax credits	2,842	251	3,093
Deferred income taxes	21,965	4,414	26,379
Regulatory and other liabilities	18,001	4,732	22,733
Advances for construction	99,968	5,416	105,384
Contributions in aid of construction	52,416	6,249	58,665

	\$ 584,741	\$ 56,100	\$ 640,841
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<FN>

See accompanying notes to unaudited pro forma condensed combined financial information.

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<TABLE>

CALIFORNIA WATER SERVICE GROUP
UNAUDITED PRO FORMA CONDENSED COMBINED STATEMENT OF INCOME
For the three months ended March 31
(In thousands, except per share amounts)

<CAPTION>

Pro Forma	2000			Pro Forma	1999	
	CWT	DOMZ	Adjustments		CWT	DOMZ
Adjustments Adjusted	Historical	Historical	Adjusted	Adjusted	Historical	Historical
<S>	<C>	<C>	<C>	<C>	<C>	<C>
Operating revenue	\$ 40,495	\$ 6,232		\$ 46,727	\$ 39,853	\$ 5,804
\$ 45,657						
Operating expenses:						
Operations and maintenance	29,221	4,923		34,144	27,467	4,745

35	32,247						
	Depreciation and amortization	4,097	374	4,471	4,074	388	
4,462							
	Income taxes	736	215	951	1,387	161	
(12)	1,536						
	Property and other taxes	2,085	174	2,259	2,063	148	
2,211							

		36,139	5,686	41,825	34,991	5,442	
23	40,456						

	Net operating income	4,356	546	4,902	4,862	362	
(23)	5,201						
	Other income and expenses, net	299	9	308	1,077	128	
1,205							

	Income before interest expense	4,655	555	5,210	5,939	490	
(23)	6,406						

	Interest expense:						
	Long-term debt interest	3,072	224	3,296	2,853	206	
3,059							
	Other interest	380	1	381	465	14	
479							

		3,452	225	3,677	3,318	220	
3,538							

	Net income before extraordinary item	1,203	330	1,533	2,621	270	
(23)	2,868						

	Extraordinary item net of \$12 of income tax					(23)	
23							

	Net income	\$ 1,203	\$ 330	\$ 1,533	\$ 2,621	\$ 247	\$
-	\$ 2,868						
=====							
	Basic and diluted earnings per share of common stock	\$ 0.09	\$ 0.21	\$ 0.10	\$ 0.20	\$ 0.16	
\$ 0.19							
=====							
	Average number of common shares outstanding	12,936	1,564	594	15,094	12,936	1,561
593	15,090						
	Dilutive options outstanding		10	4	14		10
4	14						

	Total dilutive common shares outstanding	12,936	1,574	598	15,108	12,936	1,571
15,104							597
=====							

<FN>
See accompanying notes to unaudited condensed combined pro forma financial information.
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CALIFORNIA WATER SERVICE GROUP
UNAUDITED NOTES TO PRO FORMA CONDENSED COMBINED FINANCIAL INFORMATION

Description of the Merger

The Merger between the Company and Dominguez was completed on May 25,

2000 after the California Public Utilities Commission granted its approval of the merger. The boards of the Company and Dominguez originally approved the merger agreement on November 13, 1998. The agreement was subsequently amended on March 22, 1999. In accordance with the amended agreement, on the merger date each outstanding Dominguez common share was exchanged for 1.38 shares of Company common stock. To complete the merger, the Company issued 2,210,254 new common shares in exchange for the 1,601,679 outstanding Dominguez shares. The merger was accounted for as a pooling of interests.

Financial Information Presentation

Within the unaudited pro forma condensed combined financial information headings, the Company is identified as "CWT" and Dominguez as "DOMZ".

The unaudited pro forma condensed combined financial information and accompanying notes in this report are presented to show the impact on the historic financial position and results of operations of the Company. The financial information presented should be read in conjunction with the Company's consolidated financial statements, including the notes thereto, as file on Form 8K-A Amendment No. 1 on August 4, 2000. Certain reclassifications were necessary for consistency to the historic financial statements of the Company and Dominguez in preparing the unaudited pro forma condensed combined financial information presented in this report.

1. No material intercompany transactions took place between the Company, including its subsidiaries, and Dominguez, including its subsidiaries, during the periods presented.
2. All Company per share data has been restated to reflect the effective 2-for-1 stock split on December 31, 1997.
3. All Dominguez per share data has been restated to reflect the 3-for-2 stock split on January 2, 1998.
4. Per share data presented in the unaudited pro forma condensed combined financial information reflects the conversion of each share of Dominguez common stock into Company common stock at an exchange rate of 1.38 Company shares for each Dominguez share.
5. The unaudited pro forma condensed combined financial information is presented as if the two companies were combined during all periods presented.
6. For the year ended December 31, 1999, Dominguez reported an extraordinary item related to merger expenses of \$190,000, net of \$100,000 of income taxes. For the year ended December 31, 1998, Dominguez reported an extraordinary item related to merger expenses of \$499,000, net of \$315,000 of income taxes. For the quarter ended March 31, 2000, Dominguez reported an extraordinary item related to merger expenses of \$23,000, net of \$12,000 of income taxes. The extraordinary items have been reclassified in the pro forma adjustment column of the related condensed combined statements of income.
7. As reported in previous filings, certain cost synergies are anticipated to be realized by the combined company. The unaudited pro forma condensed combined financial information does not reflect any of the cost savings that are estimated to be achieved from the merger.
8. The adjustments shown on the balance sheet pro forma adjustment column are to reclassify the Dominguez paid in captial to common stock in accordance with the Company's financial statement presentation.