

Mail Stop 3561

**March 31, 2008**

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

**RE: California Water Service Group  
Item 4.01 Form 8-K filed March 31, 2008  
File No. 1-13883**

Dear Mr. Kropelnicki:

We have reviewed your filing and have the following comment. Where indicated, we think you should revise your document in response to this comment. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filings. We look forward to working with you in these respects. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to contact us at the telephone numbers listed at the end of this letter.

1. Based on your disclosure it does not appear that you have yet engaged a new auditor and reported the date of such engagement. Please file a new Form 8-K, or amend this Form 8-K, to report the date you have engaged Deloitte & Touche when in fact the engagement is complete.

Martin Kropelnicki  
California Water Service Group  
March 31, 2008  
Page 2

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include all information required under the Securities Exchange Act of 1934 and that they have provided all information investors require for an informed investment decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In connection with responding to our comments, please provide, in writing, a statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosures in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert this action as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in connection with our review of your filing or in response to our comments on your filing.

Please respond to this comment within five business days or tell us when you will provide us with a response. Please provide the representations requested above and submit your response to this comment as an EDGAR correspondence file. You may contact Robert Burnett, Staff Accountant, at (202) 551-3330, or in his absence, me at (202) 551-3841 if you have questions regarding this letter.

Sincerely,

Michael Moran  
Branch Chief