



DIVISION OF  
CORPORATION FINANCE

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

February 4, 2021

Martin A. Kropelnicki  
President and Chief Executive Officer  
CALIFORNIA WATER SERVICE GROUP  
1720 North First Street  
San Jose, CA 95112

**Re: CALIFORNIA WATER SERVICE GROUP**  
**Form 10-K for Fiscal Year Ended December 31, 2019**  
**Filed February 27, 2020**  
**File No. 001-13883**

Dear Mr. Kropelnicki:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation