

Mail Stop 3561

**April 16, 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 completed our review of your Form 8-K and have no further comments at this time.

Sincerely,

Michael Moran  
Branch Chief