



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