



DIVISION OF
CORPORATION FINANCE

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

June 8, 2018

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

Re: SJW Group
DFAN14As filed May 14, 2018 and June 1, 2018
Response letters (2) dated June 7, 2018
Filed by California Water Service Group
File No. 001-08966

Dear Mr. Kropelnicki:

We received your two response letters dated June 7, 2018 and referenced above, responding to our comment letters dated May 31, 2018 and June 1, 2018. However, after reviewing your responses, we are unclear what you mean by acknowledging our comments. Please clarify in each instance whether you undertake to comply with the comment. If not and you disagree with the comment, please so state and explain why, so that we can consider your response.

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. Please contact Katherine Bagley, Staff Attorney, at (202) 551-2545, Mara Ransom, Assistant Director, Office of Consumer Products, at (202) 551-3720, or me at (202) 551- 3263 with any other questions.

Sincerely,

/s/ Christina Chalk

Christina Chalk
Senior Special Counsel
Office of Mergers and Acquisitions

cc: Eduardo Gallardo, Esq. (via email)