



DIVISION OF  
CORPORATION FINANCE

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

December 9, 2020

James P. Lynch  
Chief Financial Officer  
SJW Group  
110 West Taylor Street  
San Jose, California 95110

**Re: SJW Group**  
**Form 10-K for the Year Ended December 31, 2019**  
**Filed March 2, 2020**  
**File No. 001-08966**

Dear Mr. Lynch:

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