

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

October 7, 2022

Eric W. Thornburg President, Chief Executive Officer and Chairman of the Board SJW Group 110 West Taylor Street San Jose, California 95110

> Re: SJW Group Definitive Proxy Statement on Schedule 14A Filed on March 8, 2022 File No. 001-08966

Dear Eric W. Thornburg:

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 Disclosure Review Program