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August 11, 1992

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Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue N.W.
Washington, D.C. 20210

Alternative Form of Compliance Statement
California Water Service Co. - San Jose, California

Dear Sir or Madam:

I enclose for filing an Alternative Form of Compliance Statement for California Water Service Company. This statement is submitted in accordance with Department of Labor Regulations Sec. 2520.104.23.

This statement supersedes the sponsor's Alternative Form of Compliance Statement dated June 24, 1992.

Sincerely yours,



Robert H. Solomon

Enclosure

cc: Mr. Harold C. Ulrich
(w/enclosure)

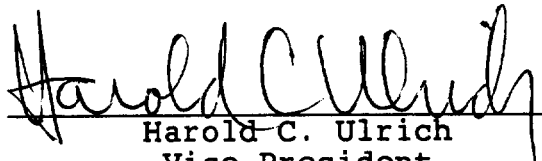
ALTERNATIVE FORM OF COMPLIANCE STATEMENT

This statement is filed pursuant to Department of Labor Regulations sec. 2520.104-23. This statement is filed by California Water Service Company ("California Water"), the address of which is 1720 North First Street, San Jose, California, and the mailing address of which is Post Office Box 1150, San Jose, California 95108. The employer identification number assigned by the Internal Revenue Service to California Water is 94-0362795.

The undersigned, on behalf of California Water, declares that California Water maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly-compensated employees. There is one plan and the number of employees in the plan is 9. The name of the plan is the California Water Service Company Supplemental Executive Retirement Plan.

Dated: July 31, 1992

California Water Service Company

By 
Harold C. Ulrich
Vice President
Chief Financial Officer
Treasurer