

EXHIBIT 8

California Water Service Company History of SFAS 106 Expense and 401(h) Funding

Year	SFAS 106 Expense	Maximum 401(h) Funding	Difference
1993	717,000	479,000	238,000
1994	670,000	481,000	189,000
1995	752,000	507,000	245,000
1996	764,000	523,000	241,000
1997	1,115,000	581,000	534,000
1998	1,210,000	635,000	575,000
1999	1,444,000 *	675,000	769,000
2000	1,539,000	781,000	758,000
2001	1,634,000	885,000	749,000
2002	2,136,000	977,000	1,159,000
2003	2,661,000	1,160,000	1,501,000
2004	3,575,000	1,377,000	2,198,000
2005	2,043,000	1,392,000	651,000
Total	20,260,000	10,453,000	9,807,000

* 1999 and later years includes values for Dominguez Water Services Company.