

ANNUAL REPORT

OF

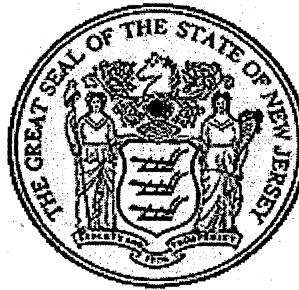
NEW JERSEY NATURAL GAS COMPANY

NAME OF RESPONDENT

1415 WYCKOFF ROAD, P.O. BOX 1464, WALL, N.J. 07719

ADDRESS OF RESPONDENT

TO THE



STATE OF NEW JERSEY
BOARD OF PUBLIC UTILITIES
TWO GATEWAY CENTER
NEWARK, NEW JERSEY 07102

FOR THE YEAR ENDED DECEMBER 31, 2009

Name of Officer in charge of correspondence

with the Board regarding this report GLENN C. LOCKWOOD, SENIOR VICE

PRESIDENT &

Official Title SENIOR VICE Office Address 1415 WYCKOFF ROAD CHIEF FINANCIAL OFFICER

PRESIDENT & CHIEF
FINANCIAL OFFICER

WALL, N.J. 07719

Name and Address of Registered Agent _____

State of New Jersey
Board of Public Utilities
Two Gateway Center
Newark, New Jersey 07102

IDENTIFICATION

01 Exact Legal Name of Respondent	02 Year of Report
New Jersey Natural Gas Company	Dec. 31, 2009
03 Previous Name and Date of Change (If name changed during year)	
N/A	
04 Address of Principal Office at End of Year (Street, City, State, Zip Code)	
1415 Wyckoff Road, P.O. Box 1464, Wall, NJ 07719	
05 Web Address of the Company	
www.njliving.com	
06 Name of Contact Person	07 Title of Contact Person
Thomas Campo	Controller
08 Address of Contact Person (Street, City, State, Zip Code)	
1415 Wyckoff Road, P.O. Box 1464, Wall, NJ 07719	
09 Telephone of Contact Person (Including Area Code)	10 Fax Number of Contact Person
(732) 938-8111	(732) 919-8237
11 E-Mail Address of Contact Person:	
tcampo@njresources.com	
12 This Original Report is due on April 30, 2010; It is filed on April 30, 2010	
13 This is a Resubmission Report. Date Filed on (Month, Date, Year)	

CORPORATE OFFICER CERTIFICATION

The undersigned officer certifies that:

I have read this New Jersey Board of Public Utilities ("Board") Annual Financial Report which is prescribed by the Federal Energy Regulatory Commission ("FERC") and adopted by the Board. Based on my knowledge this report does not contain any untrue statement of material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances such statements were made, not misleading with respect to the period covered by this report.


Based on my knowledge the financial statements, and other financial information (Comparative Balance Sheet, Statement of Income for the Year, Statement of Retained Earnings for the Year, Statement of Cash Flows, Statement of Accumulated Comprehensive Income and Hedging Activities, and Notes to the Financial Statements) included in this report conform in all material respects with the FERC's Uniform System of Accounts, as of, and for, the periods presented in this report.

I am responsible for establishing and maintaining internal accounting controls as defined by the FERC. I have designed such internal accounting controls to ensure that material information relating to the respondent and its subsidiaries, to the extent that the respondent has subsidiaries, is made known to me by others within those entities, particularly during the period in which this report is being prepared. I have evaluated the effectiveness of internal accounting controls as of a date within 90 days prior to the period in which this report (evaluation date). I have presented in this report my conclusions about the effectiveness of the internal accounting controls based on my evaluation as of the evaluation date.

I have disclosed, based on my most recent evaluation, to the respondent's auditors and the audit committee or persons performing similar functions, to the extent that respondent has an audit committee or persons performing similar functions, that all significant deficiencies in the design or operation of internal accounting control which could adversely affect the respondent's ability to record, process, summarize and report financial data and have identified for the respondent's auditors any material weaknesses in disclosure controls and procedures and any fraud, whether or not material, that involves management or other employees who have a significant role in the respondent's internal accounting controls.

I have indicated in this report whether or not there were significant changes in internal accounting control and procedures or in other factors that could significantly affect internal accounting controls and procedures subsequent to the date of my most recent evaluation, including any corrective actions with regard to significant deficiencies and material weaknesses.

In addition, I have examined the remaining schedules contained in this report; to the best of my knowledge, information, and belief all statements of fact contained in this report are correct statements of the business affairs of the respondent and the financial statements, and other financial information contained in this report, conform in all material respect to the Uniform System of Accounts.

15 Name: GLENN LOCKWOOD	16 Title: SENIOR VICE PRESIDENT & CHIEF FINANCIAL OFFICER
17 Signature: 	18 Date Signed: 4/23/10

Name of Respondent:

This Report is:
 An Original
 A ResubmissionAnnual Report for the
Year ended
December 31, 2009

LIST OF SCHEDULES (Gas Utility)

Enter in Remarks column the terms "none", "not applicable", or "NA" as appropriate, where no information or amounts have been reported for certain pages. Please do not omit pages where the responses are none, "not applicable" or "NA".

Line #	Title of Schedule	Reference Page No.	Revised on	Remarks
	<u>GENERAL CORPORATE INFORMATION AND FINANCIAL STATEMENTS</u>			
1	General Information	101	Ed.12-96	
2	Control Over Respondent	102	Ed.12-96	
3	Corporations Contorlled By Respondent	103	Ed.12-96	
4	Officers	104	Ed.12-87	
5	Directors	105	Ed.12-88	
6	Security Holders And Voting Powers	107	Ed.12-96	
7	Important Changes During the Year	108.1	Ed.12-96	
	Comparative Balance Sheet:			
8	Assets And Other Debits	110-111	Rev. 06-04	
9	Liabilities And Other Credits	112-113	Rev. 06-04	
10	Statement of Income	114-116	Rev. 06-04	
11	Statement of Accumulated Comprehensive Income and Hedging Activities	117-117a	New 06-02	
12	Statement of Retained Earnings	118-119	Rev. 06-04	
13	Statement of Cash Flows	120-120a	Rev. 06-04	
14	Notes to Financial Statements	122.1	Rev. 12-07	
	<u>BALANCE SHEET SUPPORTING SCHEDULES:</u>			
	<u>ASSETS AND OTHER DEBITS:</u>			
15	Summary of Utility Plant and Accumulated Provision for Depreciation, Amortization & Depletion	200-201	Ed.12-96	
16	Gas Plant in Service (Acct. 101,102,103,106)	204-209	Ed.12-96	
17	Gas Property & Capacity Leased From Others	212	Ed.12-96	
18	Gas Property & Capacity Leased to Others	213	Ed.12-96	
19	Gas Plant Held for Future Use (Acct. 105)	214	Ed.12-96	
20	Production Properties Held for Future Use	215	Ed.12-89	
21	Construction Work-In Progress-Gas(Acct. 107)	216	Ed.12-96	
22	Construction Overheads - Gas	217	Ed.12-89	
23	Non-Traditional Rate Treatment Afforded New Proj.	217-217a	New 12 - 07	
24	General Description of Construction Overhead Proc.	218.1 - 218a	Rev 12 - 07	
25	Accumulated Provision for Depre. Of Gas Utility Plant	219	Ed.12-96	
26	Gas Stored	220	Rev. 04-04	
27	Nonutility Property (Acct. 121)	221	Ed.12-89	
28	Accumulated Provision for Depreciation & Amortization of Nonutility Property	221	Ed.12-89	
29	Investments (Acct. 123,124 and 136)	222-223	Ed.12-96	
30	Investments in Subsidiary Companies(acct 123.1)	224-225	Ed.12-96	
31	Gas Prepayments Under Purchase Agreements	226-227	Ed.12-88	

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Line #	Title of Schedule	Reference Page No.	Revised on	Remarks
	<u>BALANCE SHEET SUPPORTING SCHEDULES:</u> <u>ASSETS AND OTHER DEBITS: (Continued)</u>			
32	Advances for Gas Prior to Initial Deliveries or Commission Certification	229	Ed.12-87	
33	Prepayments (Acct. 165)	230a	Ed.12-96	
34	Extraordinary Property Losses (Acct. 182.1)	230b	Ed.12-96	
35	Unrecovered Plant & Regulatory Study Costs (182.2)	230c	Ed.12-96	
36	Preliminary Survey and Investigation Charges	231	Ed.12-88	
37	Other Regulatory Assets (Acct. 182.3)	232	Rev 12 - 07	
38	Miscellaneous Deferred Debits (Acct. 186)	233	Ed.12-96	
39	Accumulated Deferred Income Taxes (Acct. 190)	234 - 235	Rev 12 - 07	
	<u>BALANCE SHEET SUPPORTING SCHEDULES:</u> <u>LIABILITIES AND OTHER CREDITS:</u>			
40	Capital Stock (Acct. 201 and 204)	250-251	Ed.12-96	
41	Capital Stock: Subscribed, Liability for Conversion, Premium on and Installments Received on Capital Stock	252	Ed.12-96	
42	Other Paid-In Capital (Acct. 208-211 inc.)	253	Ed.12-96	
43	Discount On Capital Stock (Acct. 213)	254	Ed.12-96	
44	Capital Stock Expense (Acct. 214)	254	Ed.12-96	
45	Securities Issued/Assumed & Refunded/Retired	255.1	Ed.12-96	
46	Long-Term Debt (Acct. 221, 222, 223 & 224)	256-257	Ed.12-96	
47	Unamortized Debt Expense, Premium and Discount on Long-Term Debt	258-259	Ed.12-96	
48	Unamortized Loss and Gain on Reacquired Debt	260	Ed.12-96	
49	Reconciliation of Reported Net Income With Taxable Income For Federal Income Taxes	261	Ed.12-96	
50	Taxes Accrued, Prepaid and Charged During the Year - Distribution of Taxes Charged	262a-263b	Rev. 12 - 07	
51	Investment Tax Credits Generated and Utilized	264-265	Ed.12-88/12-89	
52	Accumulated Deferred Investment Tax Credits	266-267	Ed.12-88/12-89	
53	Miscellaneous Current and Accrued Liabilities	268	Ed.12-96	
54	Other Deferred Credits (Acct. 253)	269	Ed.12-96	
55	Undelivered Gas Obligations Under Sales Agreements	270-271	Ed.12-86/12-89	
	Accumulated Deferred Income Taxes:			
56	Accelerated Amortization Property (Acct. 281)	272-273	Ed.12-89	
57	Other Property (Acct. 282)	274-275	Rev. 12 - 07	
58	Other	276-277	Rev. 12 - 07	
59	Other Regulatory Liabilities (Acct. 254)	278	Rev. 12 - 07	
60	Monthly Quantity & Revenue Data by Rate Schedule	299 - 299a	New 12 - 08	

Name of Respondent:

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Annual Report for the
 Year ended
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LIST OF SCHEDULES (Gas Utility)

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Line #	Title of Schedule	Reference Page No.	Revised on	Remarks
	<u>INCOME ACCOUNT SUPPORTING SCHEDULES:</u>			
61	Gas Operating Revenues (Acct. 400)	300-301 301A-301B	Rev. 12 - 07 Ed.12-96&3-98	
	Revenues from Transportation of Gas of Others Thru:			
62	- Gathering Facilities (Acct. 489.1)	302-303	Ed.12-96	
63	- Transmission Facilities (Acct. 489.2)	304-305	Ed.12-96	
64	Revenues from Storing Gas of Others(Acct.489.4)	306-307	Ed.12-96	
65	Other Gas Revenues (Acct. 495)	308	Ed.12-96	
66	Sales for Resale Natural Gas (Acct. 483)	310-311	Ed.12-88	
67	Revenues from Transportation of Gas of Others: - Natural Gas (Acct. 489)	312-313	Ed.12-88	
68	Discounted and Negotiated Rate Services	313	New 12 - 07	
69	Sales of Products Extracted from Natural Gas(490)	315	Ed.12-86	
70	Revenues from Natural Gas Processed by Others(491)	315	Ed.12-86	
71	Gas Operation and Maintenance Expenses	316-325	Ed.12-89/12-96	
72	Exploration and Development Expenses	326	Ed.12-88	
73	Abandoned Lease (Acct. 797)	326	Ed.12-88	
74	Gas Purchases (Acct 800 through 805.1)	327-327A	Ed.12-89/12-96	
75	Exchange and Imbalance Transactions	328	Ed.12-96	
76	Exchange Gas Transactions (Acct. 806)	329-329B	Ed.12-88	
77	Summary of Gas Account	G329C	BPU Schedule	
78	Gas Used In Utility Operations	331	Ed.12-96	
79	Transmission & Compression of Gas by Others	332	Ed.12-96	
80	Other Gas Supply Expenses (Acct. 813)	334	Ed.12-96	
81	Miscellaneous General Expenses (Acct. 930.2)	335	Ed.12-96	
82	Depreciation, Depletion & Amortization of Gas Plant	336-338	Ed.12-96	
83	Income from Utility Plant Leased to Others	339	Ed.12-86	
84	Particulars Concerning Certain Income Deductions and Interest Charges Account	340	Ed.12-96	
85	Distribution Type Sales By States	341-342	Ed.12-88	
86	Residential & Commercial Space Heating Customers	343	Ed.12-88	
87	Interruptible, Off Peak, and Firm Sales to Distribution System Industrial Customers	343	Ed.12-88	
88	Field and Main Line Industrial Sales of Natural Gas	344-347	Ed.12-87/12-89	
89	Number of Gas Department Employees	348	Ed.12-88	

Name of Respondent:

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LIST OF SCHEDULES (Gas Utility)

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Line #	Title of Schedule	Reference Page No.	Revised on	Remarks
	<u>COMMON SECTION:</u>			
90	Regulatory Commission Expenses (Acct. 928)	350-351	Ed.12-96	
91	Employee Pensions and Benefits (Acct. 926)	352	New 12 - 07	
92	Research, Development & Demonstration Activities	352-353	Ed.12-87/12-89	
93	Distribution of Salaries And Wages	354-355	Ed.12-96 Rev.	
94	Charges for Outside Professional & Consultative Svc.	357	Ed.12-96 Rev.	
95	Transactions with Associated (Affiliated) Companies	358	New 12 - 07	
	<u>GAS PLANT STATISTICAL DATA</u>			
96	Natural Gas Reserves And Land Acreage	500-501	Ed.12-89	
97	Changes in Estimated Natural Gas Reserves	503	Ed.12-89	
98	Changes in Estimated Hydrocarbon Reserves and Costs, and Net Relizable Value	504-505	Ed.12-87/12-88	
99	Natural Gas Production & Gathering Statistics	506	Ed.12-88	
100	Products Extraction Operations-Natural Gas	507	Ed.12-88	
101	Compressor Stations	508-509	Rev 12 - 07	
102	Gas and Oil Wells	510	Ed.12-87	
103	Field and Storage Lines	511	Ed.12-87	
104	Gas Storage Projects	512-513	Ed.12-96	
105	Transmission Lines	514	Ed.12-96	
106	Liquefied Petroleum Gas Operations	516-517	Ed.12-86/12-89	
107	Transmission System Peak Deliveries	518	Ed.12-96	
108	Auxiliary Peaking Facilities	519	Ed.12-96	
109	Gas Account - Natural Gas	520	Rev 12 - 07	
110	Shipper Supplied Gas for the current quarter	521 - 521a	New 12 - 07	
111	System Maps	522.1	Ed.12-96	
112	System Load Statistics	523	Ed. 2-97	
113	Distribution Mains	524	-	
114	Services / Meters	525	Ed.12-96	
115	Footnote Reference	551	Ed.12-96	
116	Footnote Text	552	Ed.12-96	
117	Index	Index 1 To Index 4	Ed.12-96	
	Stockholders' Reports: Check Appropriate Box) <input type="checkbox"/> Four Copies will be submitted. <input type="checkbox"/> No Annual Report to Stockholder is prepared.			

NAME OF RESPONDENT
New Jersey Natural Gas Company

This Report is:
 An Original
 A Resubmission

Date of Report
April 30, 2010

Year of Report
Dec. 31, 2009

GENERAL INFORMATION

1. Provide name and title of officer having custody of the general corporate books of account and address of office where the general corporate books are kept and address of office where any other corporate books of account are kept, if different from that where the general corporate books are kept.

Thomas Campo, Controller
1415 Wyckoff Road, P.O. Box 1464
Wall, NJ 07719

2. Provide the name of the State under the laws of which respondent is incorporated and date of incorporation. If incorporated under a special law, give reference to such law. If not incorporated, state that fact and give the type of organization and the date organized.

Incorporated under the laws of the State of New Jersey, March 14, 1922 under Acts Concerning Corporation, To Wit, Chapter 26, Laws of 1881 and Chapter 127 of the Laws of 1897.

3. If at any time during the year the property of respondent was held by a receiver or trustee, give (a) name of receiver trustee, (b) date of such receiver or trustee took possession, (c) the authority by which the receivership or trusteeship was created, and (d) date when possession by receiver or trustee ceased.

Not applicable

4. State the classes of utility and other services furnished by respondent during the year in each State in which the respondent operated.

Respondent distributes and transports natural gas in the State of New Jersey.
Respondent also participates in capacity management and off-system sales programs to wholesale customers.

5. Have you engaged as the principal accountant to audit your financial statements an accountant who is not the principal accountant for your previous year's certified financial statements?

- (1) Yes...Enter the date when such independent accountant was initially engaged: _____
(2) No

NAME OF RESPONDENT New Jersey Natural Gas Company	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report April 30, 2010	Year of Report Dec. 31, 2009
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CONTROL OVER RESPONDENT

1. Report in column (a) the names of all corporations, partnerships, business trusts, and similar organizations that directly, indirectly, or jointly held control (see page 103 for definition of control) over the respondent at the end of the year. If control is in a holding company organization, report in a footnote the chain of organization.

2. If control is held by trustees, state in a footnote the names of trustees, the names of beneficiaries for whom the trust is maintained, and the purpose of the trust.

3. In column (b) designate type of control over the respondent. Report an "M" if the company is the main parent of controlling company having ultimate control over the respondent. Otherwise, report a "D" for direct, an "I" for indirect, or "J" for joint control.

Line No.	Company Name	Type of Control	State of Incorporation	Percent Voting Stock Owned
	(a)	(b)	(c)	(d)
1	New Jersey Natural Gas Company is a subsidiary of New Jersey Resources Corporation ("Resources").		New Jersey	100.000%
2				
3				
4				
5				

NAME OF RESPONDENT New Jersey Natural Gas Company	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report April 30, 2010	Year of Report Dec. 31, 2009
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CORPORATIONS CONTROLLED BY RESPONDENT

- | | |
|---|---|
| 1. Report below the names of all corporations, business trusts, and similar organizations, controlled directly or indirectly by respondent at any time during the year. If control ceased prior to end of year, give particulars (details) in a footnote.

2. If control was by other means than a direct holding of voting rights, state in a footnote the manner in which control was held, naming any intermediaries involved. | 3. If control was held jointly with one or more other interests, state the fact in a footnote and name the other interests.

4. In column (b) designate type of control of the respondent as "D" for direct, an "I" for indirect, or a "J" for joint control. |
|---|---|

DEFINITIONS

- | | |
|---|--|
| 1. See the Uniform System of Accounts for a definition of control.
2. Direct control is that which is exercised without interposition of an intermediary.
3. Indirect control is that which is exercised by the interposition of an intermediary that exercises direct control. | 4. Joint control is that in which neither interest can effectively control or direct action without the consent of the other, as where the voting control is equally divided between two holders, or each party holds a veto power over the other. Joint control may exist by mutual agreement or understanding between two or more parties who together have control within the meaning of the definition of control in the Uniform System of Accounts, regardless of the relative voting rights of each party. |
|---|--|

Line No.	Name of Company Controlled (a)	Type of Control (b)	Kind of Business (c)	Percent Voting Stock Owned (d)	Footnote Reference (e)
1	None				
2					
3					
4					
5					

NAME OF RESPONDENT NEW JERSEY NATURAL GAS COMPANY	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report April 30, 2010	Year of Report Dec. 31, 2009
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OFFICERS

1. Report below the name, title and salary for each executive officer whose salary is \$50,000 or more. An "executive officer" of a respondent includes its president, secretary, treasurer, and vice president in charge of a principal business unit, division or function (such as sales, administration or finance), and any other person who performs similar policy-making functions.

2. If a change was made during the year in the incumbent of any position, show name and total remuneration of the previous incumbent, and date the change in incumbency was made.

3. Utilities which are required to file the same data with the Securities and Exchange Commission, may substitute a copy of item 4 of Regulation S-K (identified as this page). The substituted page(s) should be the same size as this page.

Line No.	Title (a)	Name of Officer (b)	Salary for Year (c)
1	Chairman of the Board & CEO	Laurence M. Downes	(a)
2	Executive VP & Chief Operating Officer	Kathleen T. Ellis	(a)
3	Senior VP & General Counsel	Mariellen Dugan	(a)
4	Corporate Secretary	Rhonda M. Figueroa	(a)
5	Treasurer	William Foley	(a)
6	VP - Customer Services	Kathleen F. Kerr	
7	VP - Energy Delivery	Craig A. Lynch	
8	VP - Marketing	Thomas J. Massaro, Jr.	
9	Senior VP - Energy Services	Joseph P. Shields	
10	VP - Regulatory & External Affairs	Mark R. Sperduto	
11	Chief of Staff	Linda B. Kellner	
12	VP - Corporate Services	Deborah G. Zilai	(a)
13	VP - Internal Auditing	George C. Smith, Jr.	(a)
14			
15			
16			
17			
18	(a) Salary paid by either NJ Resources Corp. or		
19	NJR Service Corp.		
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NAME OF RESPONDENT New Jersey Natural Gas Company	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report April 30, 2010	Year of Report Dec. 31, 2009
DIRECTORS			
1. Report below the information called for concerning each director of the respondent who held office at any time during the year. Include in column (a), abbreviated titles of the directors who are officers of the respondent.		2. Designate members of the Executive Committee by an asterisk and the Chairman of the Executive Committee by a double asterisk.	
Name (and Title) of Director <i>(a)</i>	Principal Business Address <i>(b)</i>	No. of Directors Meetings During Yr. <i>(c)</i>	Fees During Year <i>(d)</i>
Laurence M. Downes * President and CEO Lawrence R. Codey ** Donald L. Correll M. William Howard, Jr. Alfred C. Koeppe * (Lead Director) Jane M. Kenny	New Jersey Resources Corp. 1415 Wyckoff Road Wall, NJ 07719 100 Flyway Drive Kiawah Island, SC 29455 1025 Laurel Oak Road Voorhees, NJ 08043 P.O. Box 6676 Lawrenceville, NJ 08648 141 Glimmer Glass Circle Manasquan, NJ 08736 235 Grant Avenue Highland Park, NJ 08904	5 6 6 6 6	 \$9,000 \$9,000 \$9,000 \$14,000 \$9,000

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NAME OF RESPONDENT New Jersey Natural Gas Company	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report April 30, 2010	Year of Report Dec. 31, 2009
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SECURITY HOLDERS AND VOTING POWERS

1. Give the names and addresses of the 10 security holders of the respondent who, at the date of the latest closing of the stock book or compilation of list of stock holders of the respondent, prior to the end of the year, had the highest voting powers in the respondent, and state the number of votes that each could cast on that date if a meeting were held. If any such holder held in trust, give in a footnote the known particulars of the trust (whether voting trust etc.), duration of trust and principal holders of beneficiary interests in the trust. If the Company did not close the stock book or did not compile a list of stockholders within one year prior to the end of the year, or if since it compiled the previous list of stockholders, some other class of security has become vested with voting rights, then show such 10 security holders as of the close of the year. Arrange the names of the security holders in the order of voting power, commencing with the highest. Show in column (a) the titles of officers and directors included in such list of 10 security holders.

2. If any security other than stock carries voting rights, explain in a supplemental statement how such security

became vested with voting rights and give other important details concerning the voting rights of such security. State whether voting rights are actual or contingent; if contingent, describe the contingency.

3. If any class of issue of security has any special privileges in the election of directors, trustees or managers or in the determination of corporate action by any method, explain briefly in a footnote.

4. Furnish details concerning any options, warrants, or rights outstanding at the end of the year for others to purchase securities of the respondent or any securities or other assets owned by the respondent, including prices, expiration dates, and other material information relating to exercise of the options, warrants, or rights. Specify the amount of such securities or assets any officer, director, associated company, or any of the 10 largest security holders is entitled to purchase. This instruction is inapplicable to convertible securities or to any securities substantially all of which are outstanding in the hands of the general public where the options, warrants or rights were issued on a prorata basis.

1. Give date of the latest closing of the stock book prior to end of year, and, state in a footnote, the purpose of such closing:

Not Applicable

2. State the total number of votes cast at the latest general meeting prior to the end of year for election of directors of the respondent and number of such votes cast by proxy

Total: 3,214,923
By Proxy: 0

3. Give the date and place of such meeting:

January 23, 2008
The Casino at Georgian Court University
900 Lakewood Avenue
Lakewood, New Jersey 08701

Line No.	Name (title) and Address of Security Holder (a)	VOTING SECURITIES			
		Number of votes as of (date):			
		Total Votes (b)	Common Stock (c)	Preferred Stock (d)	Other (e)
4	TOTAL votes of all voting securities	3,214,923	3,214,923		
5	TOTAL number of security holders				
6	TOTAL votes of security holders listed below	3,214,923	3,214,923		
7	NEW JERSEY RESOURCES CORPORATION	3,214,923	3,214,923		
8	1415 Wyckoff Road				
9	Wall, NJ 07719				
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26					

Footnotes:

- Item 1 Security Holders in trust - NONE
- Item 2 Voting rights for securities other than stock - NONE
- Item 3 Securities with special privileges - NONE

NAME OF RESPONDENT New Jersey Natural Gas Company	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report April 30, 2010	Year of Report Dec. 31, 2009
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IMPORTANT CHANGES DURING THE QUARTER/YEAR

Give details concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Answer each inquiry. Enter "none" or "not applicable" where applicable. If the answer is given elsewhere in the report, refer to the schedule in which it appears.

1. Changes in and important additions to franchise rights: Describe the actual consideration and state from whom the franchise rights were acquired. If the franchise rights were acquired without the payment of consideration, state that fact.
2. Acquisition of ownership in other companies by reorganization, merger or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to Commission authorization.
3. Purchase or sale of any operating unit or system: Briefly describe the property, and the related transactions, and cite Commission authorization, if any was required. Give date journal entries called for by Uniform System of Accounts were submitted to the Commission.
4. Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents, and other conditions. State name of Commission authorizing lease and give reference to such authorization.
5. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and cite Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service.

Each natural gas company must also state major new continuing sources of gas made available to it from purchases, development, purchase contract or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to any such arrangements, etc.

6. Obligations incurred or assumed by respondent as a guarantor for the performance by another of any agreement or obligation, including ordinary commercial paper maturing on demand or not later than one year after date of issue: State on behalf of whom the obligation was assumed and amount of the obligation. Cite Commission authorization if any was required.
7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments
8. State the estimated annual effect and nature of any important wage scale changes during the year.
9. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year.
10. Describe briefly any materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest.
11. Estimated increase or decrease in annual revenues caused by important rate changes: State effective date and approximate amount of increase or decrease for each revenue classification. State the number of customers affected.

New Jersey Natural Gas Company, for the purposes of this report, is referred to as "the Company".

1. Franchises

The franchises for Lincoln Park Borough and Manasquan were approved and renewed on October 25, 2007.
The West Long Branch franchise was approved and renewed on August 20, 2008.
All franchise rights were renewed without payment of consideration.

2, 3, 4, 6, 7, 9 and 10 None

5. a) See pages 514 and 524 for details of all transmission and distribution system activity for the year.
- b) See pages 300-301 for details of revenues and volumes by class of service.

8. On January 30, 2008, the Company reached an agreement with its union, IBEW Local 1820, to extend its collective bargaining agreement for three years, beginning December 8, 2008. This agreement provides for, among other things, annual wage increases of 4.0, 3.5, and 3.5 percent annual impact, effective December 8, 2008, 2009, and 2010, respectively.

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IMPORTANT CHANGES DURING THE YEAR

9. LEGAL AND REGULATORY PROCEEDINGS

A. STATE-General

New Jersey Natural Gas Company (the Company) is subject to the jurisdiction of the New Jersey Board of Public Utilities (BPU) with respect to a wide range of matters, such as rates, the issuance of securities, the adequacy of service, the manner of keeping its accounts and records, the sufficiency of natural gas supply, pipeline safety and the sale or encumbrance of its properties.

B. STATE- Energy Deregulation Legislation

The Electric Discount and Energy Competition Act (EDECA) is the legal framework for New Jersey's public utility and wholesale energy landscape. The Company is required, pursuant to a written order by the BPU under EDECA, to have its residential markets open to competition from third-party natural gas suppliers. Customers can choose the supplier of their natural gas commodity in the Company's service territory.

As required by EDECA, the Company has restructured its prices to segregate BGSS rates into two primary components, the commodity portion, which represents the wholesale cost of natural gas, including the cost for interstate pipeline capacity to bring the gas to the Company's service territory, and the delivery portion, which represents the transportation of the commodity portion through the Company's gas distribution system to the end-use customer. The Company earns no utility gross margin on the commodity portion of its natural gas sales. The Company earns utility gross margin through the delivery of natural gas to its customers, regardless of whether it or a third-party supplier provides the wholesale natural gas commodity.

Under EDECA, the BPU is required to audit the state's energy utilities every two years. The primary purpose of the audit is to ensure that utilities and their affiliates offering unregulated retail services do not have any unfair competitive advantage over nonaffiliated providers of similar retail services. A combined competitive services and management audit of the Company began in November 2006, and a final report on findings and recommendations was approved by the BPU on January 28, 2009.

C. STATE- BGSS

On January 6, 2003, the BPU approved a statewide BGSS agreement requiring all New Jersey natural gas utilities to make an annual filing by each subsequent June 1 for review of BGSS and to request a potential rate change to be effective the following October 1. The agreement also allows natural gas utilities to provisionally increase residential and small commercial customer BGSS rates up to 5 percent on December 1 and February 1 if needed and on a self-implementing basis, after proper notice and BPU action on the June filing. Such increases are subject to subsequent BPU review and final approval.

In March 2008, the Company, the BPU staff and Rate Counsel entered into a stipulation to resolve certain matters related to the Company's fiscal year 2007 BGSS filing. This stipulation was approved by the BPU on May 9, 2008, and resulted in the Company recording a nonrecurring settlement charge to its BGSS costs of \$300,000.

In May 2008, the Company filed for an increase to the periodic BGSS factor to be effective October 1, 2008, that would increase an average residential heating customer's bill by approximately 18.0 percent due to an increase in the price of wholesale natural gas. Subsequent to the time of the filing, wholesale natural gas prices moderated, and on September 22, 2008, the Company, the Staff of the BPU and Rate Counsel signed an agreement for an increase to the periodic BGSS factor that would increase an average residential heating customer's bill by approximately 8.9 percent. On October 3, 2008, the BPU approved the BGSS increase on a provisional basis, effective the date of the Board Order.

On December 17, 2008, NJNG provided notice that it would implement a \$30 million BGSS-related rate credit that will lower sales customers' bills in January and February 2009. In March 2009, an additional rate credit was provided to customers in the amount of \$15 million. This rate credit was due primarily to a decline in wholesale commodity costs subsequent to the October 2008 BGSS price change.

In June 2009, NJNG filed its annual BGSS and CIP filing proposing a decrease of 17.6 percent for the average residential heating customer of which 15.7 percent stems from the reduction in commodity costs based on the continuing decline in the wholesale natural gas market. The balance of the rate change is related to changes to the CIP rate and a minor reduction to the rate related to collecting the remaining balance under the WNC

In September 2009, the BPU approved, on a provisional basis a decrease of approximately 19 percent to the average residential heating customer of which 17.2 percent stems from the reduction to the BGSS price and the balance of rate change is related to the CIP and WNC rates as discussed above

D. STATE- Other Adjustment Clauses

Other Incentive Programs

The Company is eligible to receive financial incentives for reducing BGSS costs through a series of utility gross margin-sharing programs that include off-system sales, capacity release, storage incentive and financial risk management (FRM) programs. In October 2007, the BPU approved an extension of the utility gross margin-sharing programs mentioned above through October 31, 2008. Concurrently, the BPU reduced the sharing percentage of the margin generated by the FRM program retained by the Company from 20 percent to 15 percent effective November 1, 2007. The July 30, 2008, agreement between the Company and the Rate Counsel in the Company's base rate case proceeding (Revenue Requirement stipulation) provides for the extension of the incentive programs through October 31, 2011, along with a moderate expansion of the storage incentive and FRM programs.

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On October 3, 2008, the BPU approved the Revenue Requirement stipulation, which extends the incentive programs through October 31, 2011, and provides for an increase to the FRM program's annual cost limitation from \$3.2 million to \$6.4 million, an annual update to the FRM volume limitations and an increase to the annual Storage Incentive program volumes from 18 Bcf to 20 Bcf, effective the date of the Board Order. The Board Order also provided for the sharing of Ocean Peaking Power margins to cease effective the date of the Board Order.

Societal Benefits Clause and Weather Normalization Clause

The SBC is comprised of three primary components, a Universal Service Fund rider (USF), a Manufactured Gas Plant Remediation Adjustment Clause (RAC), and the New Jersey Clean Energy Program (NJCEP). The USF is a permanent statewide program that was approved by the BPU in March 2003 for all natural gas and electric utilities for the benefit of income-eligible customers; the RAC is a rider approved by the BPU in June 1992 that provides for recovery of actual expenditures incurred to remediate former gas manufacturing facilities; and the NJCEP is a program approved by the BPU in March 2001 and is designed to promote energy efficiency and renewable energy. Recovery of SBC program costs is subject to BPU approval of annual filings that include an updated report of expenditures incurred each year.

In February 2008, the Company filed an application regarding its SBC. The overall request would result in no change to the current rates approved in October 2007.

On January 27, 2009, NJNG filed an application regarding its SBC to increase its RAC factor and its NJCEP factor while maintaining its effective rate on USF (January 2009 SBC filing). The January 2009 SBC filing is subject to BPU staff and Rate Counsel review and must be approved by the BPU prior to implementing the new SBC rates.

In June 2009, the BPU approved the February 2008 SBC filing, which included recovery of MGP remediation expenditures incurred through June 30, 2007, resulting in an expected total annual recovery of \$17.7 million. The January 2009 SBC filing included MGP remediation expenditures incurred through June 30, 2008, resulting in an expected total annual recovery of \$20.7 million.

As of September 30, 2009, The company has a WNC balance of approximately \$78,000. Included in the 2010 Basic Gas Supply Service (BGSS)/CIP filing, The company requested a reduction to the WNC rate to facilitate recovery of the balance in fiscal 2010.

Universal Service Fund

Through the USF, eligible customers receive a credit toward their utility bill. The credits applied to eligible customers are recovered through the USF rider in the SBC. The Company recovers carrying costs on deferred USF balances.

In June 2008, the natural gas utilities in the State of New Jersey collectively filed with the BPU to increase the statewide USF recovery rate, effective October 1, 2008. The Company believes the increase will have a negligible impact on customers. In the BPU's October 21, 2008, Order, the USF increase was approved on a provisional basis effective October 24, 2008. The October 21, 2008, Order also approved interest on USF-deferred balances at the Treasury Constant Maturity 2-year rate net of tax, with the rate changing on a monthly basis.

In June 2009, the natural gas utilities in the State of New Jersey collectively filed with the BPU to decrease the statewide USF recovery rate effective October 1, 2009. The USF, as filed, will decrease the average monthly bill of a residential heating customer by 0.6 percent. On October 7, 2009, the BPU approved the USF decrease, effective October 11, 2009.

New Jersey Clean Energy Program

The BPU has established a statewide program to promote energy efficiency and renewable energy. All New Jersey utilities are required to share in the funding for the program.

In October 2008, the BPU released a final Order, updating state utilities' funding obligations for the period from January 1, 2009, to December 31, 2012. The Company's share of the total funding requirement of \$1.2 billion is \$50.8 million and gradually increases from \$10.3 million in fiscal 2009 to \$15.9 million in fiscal 2012. Accordingly, NJNG recorded the initial obligation and a corresponding regulatory asset at a present value of \$44.3 in the Consolidated Balance Sheets. As of September 30, 2009, NJNG had a \$39.4 million obligation remaining. The January 2009 SBC filing included an increase to the NJCEP factor. The proposed factor is expected to recover \$12.9 million annually

October Base Rate Order

As a result of increases in the Company's operation, maintenance and capital costs, on November 20, 2007, the Company petitioned the New Jersey Board of Public Utilities (BPU) to increase base rates for delivery service by approximately \$58.4 million, which included a return on the Company's equity component of 11.375 percent. This request was consistent with the Company's objectives of providing safe and reliable service to its customers and earning a market-based return on its regulated investments.

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IMPORTANT CHANGES DURING THE YEAR

On July 30, 2008, the Company and the Department of the Public Advocate, Division of Rate Counsel (Rate Counsel) signed an agreement that stipulated the principal financial terms of a settlement of its petitioned rate increase (Revenue Requirement stipulation). As a result, the Company would receive a revenue increase to its base rates of \$32.5 million, which is inclusive of an approximate \$13 million impact of a change to the conservation incentive program baseline usage level, receive an allowed return on equity component of 10.3 percent, reduce its depreciation expense component from 3.0 percent to 2.34 percent and reduce its depreciation expense by \$1.6 million annually as a result of the amortization of previously recovered asset retirement obligations. On August 14, 2008, the Company, Rate Counsel and the Staff of the BPU signed an agreement that stipulated changes in the Company's gas tariff and allocated the approximately \$32.5 million revenue requirement increase amongst the Company's classes of services.

On October 3, 2008, the BPU unanimously approved and made effective the settlement of NJNG's base rate case.

Conservation Incentive Program (CIP)

The CIP is a three-year pilot program designed to decouple the link between customer usage and the Company's utility gross margin to allow the Company to encourage its customers to conserve energy. The initial term of the CIP is October 1, 2006, through September 30, 2009. Under certain conditions, the CIP may be extended one additional year beyond the initial term. For the term of the pilot, the Weather Normalization Clause (WNC), which was previously in effect to allow the Company to mitigate the impact of weather on its gross margin, has been suspended and replaced with the CIP tracking mechanism, which addresses utility gross margin variations related to both weather and customer usage in comparison to established benchmarks. Recovery of such utility gross margin variations (filed for annually and recovered one year following the end of the CIP usage year) is subject to additional conditions, including an earnings test and an evaluation of BGSS-related savings. The BPU did not issue an order relative to the continuation of the CIP by October 1, 2009 and in accordance with the BPU order approving the CIP initially, the CIP will continue for up to one additional year or until the issuance of a BPU Order.

In May 2008, the Company filed its CIP Petition for the Annual Review of its CIP Program for recoverable CIP amounts for fiscal 2008, requesting an additional \$6.8 million, and to modify its CIP recovery rates effective October 1, 2008. The additional amount brought the total recovery requested to \$22.4 million.

On August 1, 2008, the BPU issued their final order in approving the CIP petition for fiscal 2007.

On October 3, 2008, the BPU provisionally approved the Company's CIP petition filed in May 2008 for fiscal 2008, effective the date of the Board Order.

On April 1, 2009, the company submitted a proposal to extend its CIP mechanism, as currently structured, until October 1, 2010. The extension was requested due to the continuing nature of energy efficiency programs at the state and federal levels in concert with the issuance of the economic stimulus programs. As a result of no action taken by the BPU as of September 30, 2009, the CIP will remain in effect for an additional year or until a final order is issued by the BPU.

In June 2009, the BPU issued their final order approving NJNG's recovery of \$6.8 million of CIP rates for fiscal 2008. In addition, NJNG filed its annual BGSS and CIP filing for recoverable CIP amounts for fiscal 2009, requesting approval to modify its CIP recovery rates effective October 1, 2009, resulting in total annual recovery requested for fiscal 2009 of \$6.9 million, representing amounts accrued and estimated through September 30, 2009. The rate adjustment for fiscal 2009 was provisionally approved by the BPU in the amount of \$6.9 million on September 16, 2009.

In conjunction with the CIP, the Company incurs costs related to its obligation to fund programs that promote customer conservation efforts during the three-year term of the CIP pilot program. As of September 30, 2009, NJNG had a remaining liability of \$248,000 related to these programs.

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IMPORTANT CHANGES DURING THE YEAR

11. EFFECT ON ANNUAL REVENUES CAUSED BY IMPORTANT RATE CHANGES

NJNG's Operating revenues decreased by \$135.8 million, or 13.6 percent for the calendar year ended December 31, 2009, as compared with the calendar year ended December 31, 2008, primarily as a result of:

- an decrease in Operating revenue related to firm sales, as a result an decrease in BGSS rates approved by the BPU;
- an increase in Operating revenue related to off-system sales, due primarily to the change in the wholesale price of natural gas.
- an decrease in Operating revenue related to BGSS customer refunds in the first quarter fiscal 2010. These customer refunds were the result of anticipated reductions in cost to acquire wholesale natural gas, compared with the established rate included in NJNG's BGSS tariff;
- an decrease in Operating revenue related to natural gas transport, due to an decrease in sales as a result of an decrease in customers using transportation only service.
- an decrease in Operating revenue related to storage incentive revenue, as a result of opportunities available in the wholesale energy market due to changing market conditions relative to established benchmarks;
- an decrease in Operating revenue related to natural gas transport, due to an decrease in sales as a result of an decrease in customers using transportation only service.
- an decrease in Operating revenue, as a result of a decrease in firm sales due to a decline in customer usage.

The total number of the company's customers in 2009 was over 489,000.

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COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)				
Line No.	Title of Account (a)	Reference Page number (b)	Balance at End of Current Year (in dollars) (c)	Balance at End of Previous Year (in dollars) (d)
1	UTILITY PLANT			
2	Utility Plant (101-106, 114)	200 - 201	1,409,547,537	\$ 1,356,770,486
3	Construction Work in Progress (107)	200 - 201	42,552,906	27,575,019
4	TOTAL Utility Plant (Total of lines 2 and 3)	200 - 201	1,452,100,443	1,384,345,505
5	(Less) Accum. Provision for Depr., Amort., Depl. (108, 111, 115)		(455,406,970)	(436,910,492)
6	Net Utility Plant (Total of line 4 less 5)		996,693,473	947,435,013
7	Nuclear fuel (120. 1 thru 120.4 and 120.6)			
8	(Less) Accum. Provision for Amort., of Nuclear Fuel Assemblies (120.5)			
9	Nuclear Fuel (Total of line 7 less 8)			
10	Net Utility Plant (Total of lines 6 and 9)		996,693,473	947,435,013
11	Utility Plant Adjustments (116)	122		
12	Gas stored-Based Gas (117.1)	220		
13	System Balancing Gas (117.2)	220		
14	Gas Stored in Reservoirs and pipelines - Noncurrent (117.3)	220		
15	Gas Owned to System Gas (117.4)	220		
16	OTHER PROPERTY AND INVESTMENTS			
17	Nonutility Property (121)			
18	(Less) Accum. Provision for Depreciation and Amortization (122)			
19	Investments in Associated Companies (123)	222-223		
20	Investments in Subsidiary Companies (123.1)	224 - 225	432	432
21	(For Cost of Account 123.1 See Footnote Page 224, line 40)			
22	Noncurrent Portion of Allowances			
23	Other Investments (124)	222 - 223		
24	Special Funds (125)			
25	Depreciation Fund (126)			
26	Amortization Fund - Federal (127)			
27	Other Special Funds (128)			
28	Long-Term Portion of Derivative Assets (175)			
29	Long-Term Portion of Derivative Assets - Hedges (176)			
30	Total Other Property and Investments (Total of lines 17-20,22-29)		432	432
31	CURRENT AND ACCRUED ASSETS			
32	Cash (131)		9,786,214	21,804,897
33	Special Deposits (132-134)		264,000	164,000
34	Working Funds (135)		36,140	36,140
145				
35	Temporary Cash Investments (136)	222 - 223		
36	Notes Receivable (141)			
151				
37	Customer Accounts Receivable (142)		21,912,242	62,823,777
38	Other Accounts Receivable (143)		5,023,859	3,238,892
39	(Less) Accum. Provision for Uncollectible Accounts - Credit (144)		(3,133,711)	(5,115,568)
40	Notes Receivable from Associated Companies (146)			
41	Accounts Receivable From Associated Companies (146)			
42	Fuel Stock (151)			
43	Fuel Stock Expenses Undistributed (152)			

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COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS) (Continued)

Line No.	Title of Account (a)	Reference Page number (b)	Balance at End of Current Year (in dollars) (c)	Balance at End of Previous Year (in dollars) (d)
44	Residual (Elec) and Extracted Products (Gas) (153)			
45	Plant Materials and Operating Supplies (154)		5,205,246	3,987,992
46	Merchandise (155)		-	-
47	Other Materials and Supplies (156)		86,264	87,350
48	Nuclear Material Held for Sale (157)			
49	Allowances (158.1 and 158.2)			
50	(Less) Noncurrent Portion of Allowances			
51	Stores Expense Undistributed (163)			
52	Gas Stored Underground-Current (164.1)	220	\$ 134,645,322	\$ 153,120,607
53	Liquefied Natural Gas Stored and Held for Processing (164.2 thru 164.3)	220	8,853,214	10,687,634
54	Prepayments (165)	230	5,161,215	2,858,483
55	Advances for Gas (166 thru 167)			
56	Interest and Dividends Receivable (171)			
57	Rents Receivable (172)			
58	Accrued Utility Revenues (173)		79,103,416	75,008,331
59	Miscellaneous Current and Accrued Assets (174)			
60	Derivative Instrument Assets (175)		2,853,349	6,614,492
61	(Less) Long-Term Portion of Derivative Instrument Assets (175)		-	-
62	Derivative Instrument Assets Hedges (176)		10,226,531	74,884,198
63	(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)			
64	TOTAL Current and Accrued Assets (Total of lines 32 thru 63)		280,023,301	410,201,225
65	DEFERRED DEBITS			
66	Unamortized Debt Expenses (181)	258-259	7,368,461	8,089,162
67	Extraordinary Property Losses (182.1)	230		
68	Unrecovered Plant and Regulatory Study Costs (182.2)	230		
69	Other Regulatory Assets (182.3)	232	345,448,979	300,545,166
70	Preliminary Survey and Investigation Charges (Electric)(183)			
71	Preliminary Survey and Investigation Charges (Gas)(183.2)			
72	Clearing Accounts (184)			
73	Temporary Facilities (185)			
74	Miscellaneous Deferred Debits (186)	233	782,381	669,856
75	Deferred Losses from Disposition of Utility (187)			
76	Research, Development, and Demonstration Expend. (188)			
77	Unamortized Losses on Reacquired Debt (189)			
78	Accumulated Deferred Income Taxes (190)	234 - 235	2,319,289	2,319,289
79	Unrecovered Purchased Gas Costs (191)		(13,851,688)	2,976,753
80	TOTAL Deferred Debits (Total of lines 66 thru 79)		342,067,422	314,600,226
81	TOTAL Assets and Other Debits (Total of lines 10-15,30,64, and 80)		\$ 1,618,784,628	\$ 1,672,236,896

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COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)

Line No.	Title of Account (a)	Reference number (b)	Page	Current Year End of Year Balance (c)	Prior Year End Balance 12/31 (d)
1	PROPRIETARY CAPITAL				
2	Common Stock Issued (201)	250 - 251		\$ 16,074,615	\$ 16,074,615
3	Preferred Stock Issued (204)	250 - 251		-	-
4	Capital Stock Subscribed (202, 205)	252			
5	Stock Liability for Conversion (203 , 206)	252			
6	Premium on Capital Stock (207)	252		11,269,176	11,269,176
7	Other Paid-in Capital (208 - 211)	253		351,753,056	266,753,056
8	Installments Received on Capital Stock (212)	252			
9	(Less) Discount on Capital Stock (213)	254			
10	(Less) Capital Stock Expense (214)	254			
11	Retained Earnings ((215, 215. 1, 216)	118-119			
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119		223,459,051	208,936,597
13	(Less) Reacquired Capital Stock (217)	250-251			
14	Accumulated Other Comprehensive Income (219)	118-119;117A&B		-	24,105
15	TOTAL Proprietary Capital (Total of lines 2 thru 14)			602,555,898	503,057,549
16	LONG TERM DEBT				
17	Bonds (221)	256-257		269,845,000	289,845,000
18	(Less) Reacquired Bonds (222)	256-257			
19	Advances from Associated Companies (223)	256-257			
20	Other Long Term Debt (224)	256-257		60,000,000	60,000,000
21	Unamortized Premium on Long Term Debt (225)	258-259			
22	(Less) Unamortized Discount on Long Term Debt Dr. (226)	258-259			
23	(Less) Current Portion of Long Term Debt			-	-
24	TOTAL Long Term Debt (Total of lines 16 thru 22)			329,845,000	349,845,000
25	OTHER NONCURRENT LIABILITIES				
26	Obligations Under Capital Leases - Noncurrent (227)			58,566,886	60,863,431
27	FAS 109			(11,559,281)	(12,624,654)
28	Accumulated Provision for Property Insurance (228.1)			-	-
29	Accumulated Provision for Injuries and Damages (228.2)			1,921,482	1,655,175
30	Accumulated Provision for Pensions and Benefits (228.3)			1,316,739	1,267,553
31	Accumulated Miscellaneous Operating Provisions (228.4)			-	-
32	Accumulated Provision for Rate Refunds (229)			-	-

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COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS (CONTINUED))

Line No.	Title of Account	Reference Page number	Current Year End of Year Balance	Prior Year End Balance 12/31
(a)	(b)	(c)	(d)	
33	Long-Term Portion of Derivative Instrument Liabilities		\$ -	\$ 8,995,574
34	Long-Term Portion of Derivative Instrument Liabilities - Hedges		-	-
35	Asset Retirement Obligations (230)		25,450,181	24,768,429
36	TOTAL Other Noncurrent Liabilities (Total of lines 26 thru 34)		75,696,008	84,925,508
37	CURRENT AND ACCRUED LIABILITIES			
38	Current Portion of Long Term Debt		20,000,000	-
39	Notes Payable (231)		-	203,550,000
40	Accounts Payable (232)		102,652,541	110,519,580
41	Notes Payable to Associated Companies (233)			
42	Accounts Payable to Associated Companies (234)		2,680,355	1,697,832
43	Customer Deposits (235)		6,228,257	5,357,757
44	Taxes Accrued (236)	262-263	(21,182,563)	9,617,403
45	Interest Accrued (237)		4,766,408	5,076,196
46	Dividends Declared (238)		14,147,593	12,444,384
47	Matured Long - Term Debt (239)			
48	Matured Interest (240)		-	-
49	Tax Collections Payable (241)	268	76,504	451,127
50	Miscellaneous Current and Accrued Liabilities (242)	268	29,703,027	32,700,755
51	Obligations Under Capital Leases - Current (243)		7,169,335	5,843,669
52	Derivative Instrument Liabilities (244)		2,853,349	6,614,492
53	(Less) Long Term Portion of Derivative Instrument Liabilities		-	(8,995,574)
54	Derivative Instrument Liabilities-Hedges (245)			
55	(Less) Long Term Portion of Derivative Instrument Liabilities-Hedges			
56	TOTAL Current and Accrued Liabilities (Total of lines 37 thru 54)		169,094,806	384,877,621
57	DEFERRED CREDITS			
58	Customer Advances for Construction (252)		1,636,588	1,764,799
59	Accumulated Deferred Investment Tax Credits (255)		3,090,520	3,282,305
60	Deferred Gains from Disposition of Utility Plant (256)			
61	Other Deferred Credits (253)	269	41,092,589	19,332,074
62	Other Regulatory Liabilities (254)	278	146,700,000	120,230,000
63	Unamortized Gain on Reacquired Debt (257)	260	-	-
64	Accumulated Deferred Income Taxes - Accelerated Amortization (281)		-	-
65	Accumulated Deferred Income Taxes - Other Property (282)	275	165,435,337	130,456,883
66	Accumulated Deferred Income Taxes - Other (283)	277	83,637,882	74,465,157
67	TOTAL Deferred Credits (Total of lines 57 thru 65)		441,592,916	349,531,218
68	TOTAL Liabilities and Other Credits (Total of lines 15,24,35,55 and 66)		\$ 1,618,784,628	\$ 1,672,236,896

NAME OF RESPONDENT New Jersey Natural Gas Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> Resubmission	Date of Report April 30, 2010	Year/Period of Report Dec. 31, 2009
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STATEMENT OF INCOME FOR THE YEAR

1. Enter in column (e) the operations for the reporting quarter and in column (f) the balance for the same three month period for the prior year. Do not report annual amounts in these columns.
2. Report in column (g) the quarter to date amounts for electric utility function; in column (l) the quarter to date amounts for gas utility, and in (k) the quarter to date amounts for other utility function for the current year quarter/annual.
3. Report in column (h) the quarter to date amounts for electric utility function; in column (j) the quarter to date amounts for gas utility and in (i) the quarter to date amounts for other utility function for the prior year quarter.
4. If additional columns are needed place them in a footnote.

Line No.	Title of Account (a)	Reference Page number (b)	TOTAL Current Year to Date Balance For Quarter Year (c)	TOTAL Prior Year to Date Balance For Quarter Year (d)	Current Three Months Ended Quarterly Only No Fourth Quarter (e)	Prior Three Months Ended Quarterly Only No Fourth Quarter (e)
1	UTILITY OPERATING INCOME					
2	Gas Operating Revenues (400)	300-301	\$ 1,002,669,685	\$ 1,139,038,232		
3	Operating Expenses					
4	Operation Expenses (401)	317-325	780,008,185	929,025,485		
5	Maintenance Expenses (402)	317-325	9,669,701	8,336,279		
6	Depreciation Expense (403)	336-338	29,916,119	35,650,896		
7	Depreciation Expense for Asset Retirement Costs (403.1)	336-338	-	-		
8	Amortization and Depletion of Utility Plant (404-405)	336-338				
9	Amortization of Utility Plant Acu. Adjustment (406)					
10	Amort. of Prop. Losses, Unrecovered Plant and Reg. Study Costs (407.1)					
11	Amortization of Conversion Expenses (407.2)					
12	Regulatory Debits (407.3)					
13	(Less) Regulatory Credits (407.4)	262-263				
14	Taxes Other than Income Taxes (408.1)	262-263	63,592,187	67,279,189		
15	Income Taxes - Federal (409.1)	262-263	(6,883,808)	17,462,955		
16	Income Taxes-Other (409.1)	262-263	(284,780)	5,627,595		
17	Provision of Deferred Federal Income Taxes (410.1)		37,393,863	4,752,115		
	Provision of Deferred State Income Taxes (410.1)		9,428,727	2,270,411		
18	(Less) Provision for Deferred Income Taxes-Credit (411.1)					
19	Investment Tax Credit Adjustment-Net (411.4)	261B	(321,708)	(321,708)		
20	(Less) Gains from Disposition of Utility Plant (411.6)					
21	Losses from Disposition of Utility Plant (411.7)					
22	(Less) Gains from Disposition of Allowances (411.8)					
23	Losses from Disposition of Allowances ((411.9)					
24	Accretion Expense (411.10)					
25	Total Utility Operating Expenses (Total of lines 4 thru 24)		\$ 922,518,486	\$ 1,070,083,217		
26	Net Utility Operating Income (Total of lines 2 less 25) (Carry forward to page 116, line 27)		\$ 80,151,199	\$ 68,955,015		

NAME OF RESPONDENT
New Jersey Natural Gas Company

This Report is:
(1) An Original
(2) A Resubmission

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STATEMENT OF INCOME (CONTINUED)

Line No.	Elec. Utility Current Year to Date (in dollars) (f)	Elec. Utility Previous Year to Date (in dollars) (g)	Gas Utility Current Year to Date (in dollars) (h)	Gas Utility Previous Year to Date (in dollars) (i)	Other Utility Current Year to Date (in dollars) (j)	Other Utility Previous Year to Date (in dollars) (j)
1						
2			\$ 1,002,669,685	\$ 1,139,038,232		
3						
4			780,008,185	929,025,485		
5			9,669,701	8,336,279		
6			29,916,119	35,650,896		
7						
8						
9						
10						
11						
12						
13						
14			63,592,187	67,279,189		
15			(6,883,808)	17,462,955		
16			(284,780)	5,627,595		
17			37,393,863	4,752,115		
			9,428,727	2,270,411		
18						
19			(321,708)	(321,708)		
20						
21						
22						
23						
24						
25			\$ 922,518,486	\$ 1,070,083,217		
26			\$ 80,151,199	\$ 68,955,015		

NAME OF RESPONDENT New Jersey Natural Gas Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report April 30, 2010	Year/Period of Report Dec. 31, 2009
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STATEMENT OF INCOME (Continued)

Line No.	Title of Account (a)	Reference Page number (b)	Total Current Year to Date Balances for Quarter/Year (c)	Total Prior Year to Date Balances for Quarter/Year	Current Three Months Ended Quarterly Only No Fourth Quarter	Prior Three Months Ended Quarterly Only No Fourth Quarter (d)
27	Net Utility Operating Income (Carried forward from page 114)		80,151,199	68,955,015	\$ -	\$ -
28	OTHER INCOME AND DEDUCTIONS					
29	Other Income					
30	Nonutility Operating Income					
31	Revenues from Merchandising, Jobbing and Contract Work (415)				-	-
32	(Less) Costs and Expenses of Merchandising, Job & Contract Work (416)				-	-
33	Revenues from Nonutility Operations (417)		1,845,863	2,221,330	-	-
34	(Less) Expenses of Nonutility Operations (417.1)				-	-
35	Nonoperating Rental Income (418)					
36	Equity in Earnings of Subsidiary Companies (418.1)					
37	Interest and Dividend Income (419)		1,147,522	567,535	-	-
38	Allowance for Other Funds Used During Construction (419.1)					
39	Miscellaneous Nonoperating Income (421)		739,137	150,844	-	-
40	Gain on Disposition of Property (412.1)					
41	TOTAL Other Income (Total of lines 31 thru 40)		3,732,522	2,939,709	-	-
42	Other Income Deductions					
43	Loss on Disposition of Property (421.2)					
44	Miscellaneous Amortization (425)					
45	Donations (426.1)	340	(51,149)	(54,099)	-	-
46	Life Insurance (426.2)	340			-	-
47	Penalties (426.2)					
48	Expenditures for Certain Civic, Political and Related Activities (426.4)					
49	Other Deductions (426.5)				-	-
50	TOTAL Other Income Deductions (Total of lines 43-49)		(51,149)	(54,099)	-	-
51	Taxes Applic. to Other Income and Deductions					
52	Taxes Other than Income Taxes (408.2)					
53	Income Taxes-Federal (409.2)	261A&B	(1,161,957)	(1,034,692)		
54	Income Taxes-Other - State (409.2)		(342,829)	(305,281)		
55	Provision for Deferred Income Taxes (410.2)				-	-
56	(Less) Provision for Deferred Income Taxes-Credit (411.2)				-	-
57	Investment Taxes Credit Adjustments - Net (411.5)					
58	(Less) Investment Tax credits (420)				-	-
59	Total Taxes on Other Income and Deductions (Total of lines 52-58)		(1,504,786)	(1,039,214)	-	-
60	Net Other Income and Deductions (Total of lines 41,50,59)		2,176,587	1,846,396		
61	INTEREST CHARGES					
62	Interest on Long Term Debt (427)		15,499,279	18,746,690		
63	Amortization of Debt Disc. and Expense (428)	258-259	559,497	580,849		
64	Amortization of Loss on Reacquired Debt (428.1)				-	-
65	(Less) Amortization of Premium on Debt-Credit (429)				-	-
66	(Less) Amortization of Gain on Reacquired Debt-Credit (429.1)				-	-
67	Interest on Debt to Associated Companies (430)				-	-

NAME OF RESPONDENT New Jersey Natural Gas Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report April 30, 2010	Year/Period of Report Dec. 31, 2009
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STATEMENT OF INCOME (Continued)

Line No.	Title of Account (a)	Reference Page number (b)	Total Year to Balance Current Date for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current Three Months Ended Quarterly Only No Fourth Quarter (e)	Prior Three Months Ended Quarterly Only No Fourth Quarter (f)
68	Other Interest Expense (431)		1,079,444	3,514,527		
69	(Less) Allowance for Borrowed Funds Used During Construction-Credit (432)		(641,373)	(1,224,437)		
70	Net Interest Charges (Total of lines 62 thru 69)		16,496,847	21,617,629		
71	Income Before Extraordinary Items (Total of lines 27,60 and 70)		65,830,939	49,183,782		
72	EXTRAORDINARY ITEMS					
73	Extraordinary Income (434)					
74	(Less) Extraordinary Deductions ((435)					
75	Net Extraordinary Items (Total of line 73 less line 74)					
76	Income Taxes - Federal and Other (409.3) (Tax Benefit of Stock)		0	0		
77	Extraordinary Items after Taxes (Total of line 75 less line 76)					
78	Net Income (Total of lines 71 and 77)		65,830,939	49,183,782		

NAME OF RESPONDENT New Jersey Natural Gas Company	<input checked="" type="checkbox"/> This Report is: An Original <input type="checkbox"/> A Resubmission	Date of Report April 30, 2010	Year of Report Dec. 31, 2009
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STATEMENT OF ACCUMULATED COMPREHENSIVE INCOME AND HEDGING ACTIVITIES

- 1 Report in columns (b) (c) and (e) the amounts of accumulated other comprehensive income items, on a net-of-tax basis, where appropriate
- 2 Report in columns (f) and (g) the amounts of other categories of other cash flow hedges
- 3 For each category of hedges that have been accounted for as "fair value hedges", report the accounts affected and the related amounts in a footnote

Line No.	Item (a)	Unrealized Gains and losses on available-for-sale securities (b)	Minimum Pension liability Adjustment (net amount) (c)	Foreign Currency Hedges (d)	Other Adjustments (e)
1	Balance of Account 219 at beginning of Preceding Year	0	0	0	0
2	Preceding Year Reclassification from Account 219 to Net Income		0		
3	Preceding Year Changes in Fair Value		(42,902)		
4	Total (lines 2 and 3)	0	(42,902)	0	0
5	Balance of Account 219 at End of Preceding Year/Beginning of Current Year	0	(42,902)	0	0
6	Current Year Reclassification from Account 219 to Net Income				
7	Current Year Changes in Fair Value		(24,105)		
8	Total (lines 6 and 7)	0	(24,105)	0	0
9	Balance of Account 219 at End of Current Year	0	(67,007)	0	0

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STATEMENT OF ACCUMULATED COMPREHENSIVE INCOME AND HEDGING ACTIVITIES(continued)

Line No.	Other Cash Flow Hedges: Interest Cap (f)	Other Cash Flow Hedges (Specify) (g)	Totals for each category of items recorded in Account 219 (h)	Net Income (Carried Forward from page 116, Line72) (i)	Total Comprehensive Income (j)
5	67,007	0	67,007		
6			0		
7	0		(42,902)		
8	0	0	(42,902)		
9	67,007	0	24,105		
6			0		
7	0		(24,105)		
8	0	0	(24,105)		
9	67,007	0	0		

NAME OF RESPONDENT
New Jersey Natural Gas Company

This Report is:
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(2) A Resubmission

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30, 2010

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STATEMENT OF RETAINED EARNINGS

1. Report all changes in appropriated retained earnings, unappropriated retained earnings, and unappropriated undistributed subsidiary earnings for the year.
2. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (accounts 433, 436-439 inclusive). Show the contra primary account affected in column (b).
3. State the purpose and amount for each reservation or appropriation of retained earnings.
4. List first Account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items, in that order.
5. Show dividends for each class and series of capital stock

Line No.	Item (a)	Contra Primary Account Affected (b)	Year to Date Balance (c)	Previous Year to Date Balance (d)
	UNAPPROPRIATED RETAINED EARNINGS			
1	Balance-Beginning of Period		208,960,702	\$ 204,302,419
2	Changes (Identify by prescribed retained earnings accounts)			-
3	Adjustments to Retained Earnings (Account 439) (FIN 48 Tax Adjustment)			-
4	Balance Transferred from Income		65,830,939	48,883,022
5	Tax Benefit of Stock		603,829	469,351
6	Adjustments to Retained Earnings See details on lines 25 & 26 below		24,105	1,231,213
7	Appropriations of Retained Earnings (Account 436)			
8				
9	Dividends Declared- Preferred Stock (Account 437)			
10				
11	Dividends Declared Common Stock (Account 438)		(51,960,524)	45,925,303
12	(Less) Dividends paid		-	
13	Transfers from Account 216.1, Unappropriated Undistributed Subsidiary Earnings		-	-
14	Balance End of Period (Total of lines 1,4,5,6,8,10,12 and 13)		223,459,051	208,960,702
15	APPROPRIATED RETAINED EARNINGS (Account 215)			
16	TOTAL Appropriated Retained Earnings (Account 215) (footnote details)		-	-
17	APPROPRIATED RETAINED EARNINGS-AMORTIZATION RESERVE, FEDERAL (Account			
18	TOTAL Appropriated Retained Earnings-Amortization Reserve, Federal (Account			
19	TOTAL Appropriated Retained Earnings (Accounts 215,215.1) Total of lines			
20	TOTAL Retained Earnings (Accounts 215, 215.1, 216) Total of lines 14 and 1			
21	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account 216, 1) & OCI (Account 219)		223,459,051	208,960,747
	Report only on an annual Basis no Quarterly			
22	Balance-Beginning of Year (Debit or Credit)		208,960,702	204,302,419
23	Equity in Earnings for Year (Credit) (Account 418.1)		65,830,939	48,883,022
24	(Less) Dividends Received (Debit)		(51,960,524)	(45,925,303)
25	Adjustments to Retained Earnings (Account 439) (FIN 48 Tax Adjustment)		-	1,188,311
26	Other Changes (Other Comprehensive Income - Page 117A)		24,105	42,902
27	Tax Benefit of Stock		603,829	469,351
28	Balance End of Year		223,459,051	208,960,702
	Footnotes to items above; line references shown:			

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[Next page is 120]

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STATEMENT OF CASH FLOWS

1. Information about noncash investing and financing activities should be provided on page 122. Provide also on page 122 a reconciliation between "Cash and Cash Equivalents at "End of Year" with related amounts on the balance sheet.
2. Under "Other" specify significant amounts and group others.
3. Operating Activities Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show on page 122 the amounts of interest paid (net of amounts capitalized) and income taxes paid.

Line No.	DESCRIPTION (See instructions for Explanation of Codes) (a)	Current Year Amount (b)	Previous Year Amount (c)
1	Net Cash Flow from Operating Activities		
2	Net Income (line 72(c) on page 116)	\$ 65,830,939	\$ 48,883,022
3	Noncash Charges (Credits) to Income:		
4	Depreciation and Depletion	29,916,119	35,650,896
5	Amortization of (Specify)		
5.01	Deferred Rate Case Items	301,453	301,453
5.02	Other	22,392,793	4,603,820
6	Deferred Income Taxes (Net)	44,151,179	2,141,102
7	Investment Tax Credit Adjustments (Net)	(191,785)	(148,479)
8	Net (Increase) Decrease in Receivables	33,049,626	(20,150,190)
9	Net (Increase) Decrease in Inventory	19,093,537	(2,178,797)
10	Net Increase (Decrease) in Allowances Inventory		
11	Net Increase (Decrease) in Payables and Accrued Expenses	(39,351,416)	17,889,268
12	Net Increase (Decrease) in Other Regulatory Assets (see footnote 1)	(18,735,266)	(34,401,098)
13	Net (Increase) Decrease in Regulatory Liabilities (see footnote 1)	681,752	15,590,461
14	(Less) Allowance for Other Funds Used During Construction		
15	(Less) Undistributed Earnings from Subsidiary Companies		
16	Other: Other Working Capital Changes	(2,127,228)	17,980,361
16.01	Customer Advances for Construction	(128,211)	(1,029,944)
16.02	Other, Net (see footnote 1, 2 and 3)	1,386,323	1,923,533
17	Net Cash Provided by (Used in) Operating Activities		
18	(Totals of lines 2 thru 16)	156,269,815	87,055,408
19			
20	Cash Flows from Investment Activities:		
21	Construction and Acquisition of Plant (including land):		
22	Gross Additions to Utility Plant (Less Nuclear Fuel)	(56,105,718)	(79,127,947)
23	Gross Additions to Capital Leases (see footnote 2)		
24	Gross Additions to Common Utility Plant		
25	Gross Additions to Nonutility Plant		
26	(Less) Allowance for Other Funds Used During Construction		
27	Other: Cost of Removal	(8,090,972)	(6,575,723)
27.01	Net (Increase)/Decrease in Construction Work in Progress	(14,977,887)	3,811,765
27.02			
28	Cash Outflows for Plant (Total of lines 22 thru 27.)	(79,174,577)	(81,891,905)
29			
30	Acquisition of Other Noncurrent Assets (d) Deferred Debits & Gas Costs (see footnote 1)	16,828,441	6,323,018
31	Proceeds from Disposal of Noncurrent Assets (d)		
32			
33	Investments in and Advances to Assoc. and Subsidiary Companies		
34	Contributions and Advances from Assoc. and Subsidiary Companies		
35	Disposition of Investments in (and Advances to)		
36	Associated and Subsidiary Companies		
37			
38	Purchase of Investment Securities (a)		
39	Proceeds from Sales of Investment Securities (a)		

1. Regulatory Assets & Regulatory Liabilities were reclassified from other net line 16.02 and deferred debits line 30.
2. Other net line 16.02 was increased by the Capital Lease of meters line 56.
3. Other net line 16.02 was reduced by the Broker Margin accounts line 47.

NAME OF RESPONDENT New Jersey Natural Gas Company	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report April 30, 2010	Year of Report Dec. 31, 2009
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STATEMENT OF CASH FLOWS (Continued)

4. Investing Activities: Include at Other (Lines 27) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed on page 122. Do not include on this statement the dollar amount of leases capitalized per U.S. A. General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost on page 122.

5. Codes Used:
(a) Net Proceeds or payments.
(b) Bonds, Debentures, and other long-term debt.
(c) Include Commercial paper
(d) Identify separate such items as investments fixed assets, intangible, etc.
6. Enter on page 122 clarifications and explanations.
7. At lines 5, 16, 27, 47, 56, 58, and 65, add rows as necessary to report all data. Number the extra rows in sequence, 5.01, 5.02, etc.

Line No.	DESCRIPTION (See instructions for Explanation of Codes) (a)	Current Year Amount (b)	Previous Year Amount (c)
40	Loans Made or Purchased		
41	Collection on Loans		
42			
43	Net (Increase) Decrease in Receivable		
44	Net (Increase) Decrease in Inventory		
45	Net (Increase) Decrease in Allowances Held for Speculation		
46	Net (Increase) Decrease in Payables and Accrued Expenses		
47	Other: (Increase) Decrease in broker margin accounts	64,657,667	(76,762,640)
47.01			
47.02			
48	Net Cash Provided by (Used in) Investing Activities		
49	(Total of lines 28 thru 47)	2,311,531	(152,331,527)
50			
51	Cash Flows from Financing Activities:		
52	Proceeds from Issuance of:		
53	Long-Term Debt (b)	(20,000,000)	125,000,000
54	Preferred Stock		
55	Common Stock		
56	Other: Capital Meter Lease	4,854,686	6,268,423
56.01	Contributions from Parent	85,603,829	20,469,351
57	Net Increase (Decrease) in short-term Debt (c)	(203,550,000)	7,123,900
58	Other:		
58.01			
58.02			
59	Cash Provided by Outside Sources (Total of lines 53 thru 58)	(133,091,485)	158,861,674
60			
61	Payments for Retirements of:		
62	Long-Term Debt (b)	20,000,000	(30,000,000)
63	Preferred Stock		
64	Common Stock		
65	Other: Capital Leases	(7,151,229)	(4,725,329)
65.01			
66			
67			
68	Dividends on Preferred Stock	-	-
69	Dividends on Common Stock	(50,257,315)	(44,582,374)
70	Net Cash Used in Financing Activities		
71	Total of Lines 59 thru 69	(170,500,029)	79,553,971
72			
73	Net Increase (Decrease) in Cash and Cash Equivalents		
74	Total of Lines 18, 49 and 71	(11,918,683)	14,277,852
75			
76	Cash and Cash Equivalents at Beginning of Year	22,005,037	7,727,185
77			
78	Cash and Cash Equivalents at End of Year	\$ 10,086,354	\$ 22,005,037

Name of Respondent New Jersey Natural Gas Company	This Report is:	Date of Report (Mo, Da, Yr)	Year of Report
	<input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Apr. 30, 2010	Dec. 31, 2009

NOTES TO FINANCIAL STATEMENTS

1. Provide important disclosures regarding the Balance Sheet, Statement of Income for the Year, Statement of Retained Earnings for the Year, and Statement of Cash Flow, or any account thereof. Classify the disclosures according to each financial statement, providing a subheading for each statement except where a disclosure is applicable to more than one statement. The disclosures must be on the same subject matters and in the same level of detail that would be required if the respondent issued general purpose financial statements to the public or shareholders.
2. Furnish details as to any significant contingent assets or liabilities existing at year end, and briefly explain any action initiated by the Internal Revenue Service involving possible assessment of additional income taxes of material amount, or a claim for refund of income taxes of a material amount initiated by the utility. Also, briefly explain any dividends in arrears on cumulative preferred stock.
3. Furnish details on the respondent's pension plans, post-retirement benefits other than pension (PBOP) plans, and post-employment benefit plans as required by Instruction no. 1 and, in addition, disclose for each individual plan the current year's cash contributions. Furnish details on the accounting for the plans and any changes in the method of accounting for them. Include details on the accounting for transition obligations or assets, gains or losses, the amounts deferred and the expected recovery periods. Also, disclose any current year's plan or trust curtailments, terminations, transfers, or reversions of assets.
4. Where Account 189, Unamortized Loss on Reacquired Debt, and 257, Unamortized Gain on Reacquired Debt, are not used, give an explanation, providing the rate treatment given these items. See General Instruction 17 of the Uniform System of Accounts.
5. Explain concisely any retained earnings restrictions and state the amount of retained earnings affected by such restrictions.
6. Disclose details on any significant financial changes during the reporting year to the respondent or the respondent's consolidated group that directly affect the respondent's gas pipeline operations, including: sales, transfers or mergers of affiliates, investments in new partnerships, sales of gas pipeline facilities or the sale of ownership interests in the gas pipeline to limited partnerships, investments in related industries (i.e. production, gathering) major pipeline investments, acquisitions by the parent corporation(s), and distributions of capital.
7. Explain concisely unsettled rate proceedings where a contingency exists such that the company may need to refund a material amount to the utility's customers of that the utility may receive a material refund with respect to power or gas purchases. State for each year affected the gross revenues or costs to which the contingency relates and the tax effects and explain the major factors that affect the rights of the utility to retain such revenues or to recover amounts paid with respect to power and gas purchases.
8. Explain concisely significant amounts of any refunds made or received during the year resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and summarize the adjustments made to balance sheet, income, and expense accounts.
9. Explain concisely only those significant changes in accounting methods made during the year which had an effect on net income, including, the basis of allocations and apportionments from those used in the preceding year. Also give the approximate dollar effect of such changes.
10. For the 3Q disclosures, respondent must provide in the notes sufficient disclosures so as to make the interim information not misleading. Disclosures which would substantially duplicate the disclosures contained in the most recent FERC Annual Report may be omitted.
11. For the 3Q disclosures, the disclosures shall be provided where events subsequent to the end of the most recent year have occurred which have a material effect on the respondent. Respondent must include in the notes significant changes since the most recent completed year in such items as; accounting principles and practices; estimates inherent in the preparation of the financial statements, status of long-term contracts; capitalization including significant new borrowings or modifications of existing financing agreements; and changes resulting from business combinations or dispositions. However, where material contingencies exist, the disclosure of such matters shall be provided even though a significant change since year-end may not have occurred.
12. Finally, if the notes to the financial statements relating to the respondent appearing in the annual report to the stockholders are applicable and furnish the data required by the above instructions, such notes may be included herein.

Regulatory Assets & Liabilities

Under cost-based regulation, regulated utility enterprises generally are permitted to recover their operating expenses and earn a reasonable return on their utility investment.

New Jersey Natural Gas Company (the Company), maintains its accounts in accordance with the Uniform System of Accounts as prescribed by the BPU. In accordance with the ratemaking process, the Company is required to follow Statement of Financial Accounting Standards (SFAS) No. 71, Accounting for the Effects of Certain Types of Regulation (SFAS 71), and as a result, the accounting principles applied by the Company differ in certain respects from those applied by unregulated businesses.

Gas in Storage

Gas in Storage is reflected at average cost in the Balance Sheets, and represents natural gas that will be utilized in the ordinary course of business. Gas in storage as of December 31, 2009 was \$175.2 million.

Demand Fees

For the purpose of securing adequate storage and pipeline capacity, the Company enters into storage and pipeline capacity contracts, which require the payment of certain demand charges in order to maintain the ability to access such natural gas storage or pipeline capacity, during a fixed time period, which generally range from one to five years. Demand charges are based on established rates as regulated by Federal Energy Regulatory Commission (FERC). These demand charges represent commitments to pay storage providers or pipeline companies for the right to store and transport natural gas utilizing their respective assets.

The Company recovers its costs associated with demand fees as part of its wholesale gas commodity component of its Basic Gas Supply Service (BGSS), a component of its tariff. Demand fees as of December 31, 2009 was \$83.2 million.

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Derivative Instruments

Derivative instruments associated with natural gas commodity contracts are recorded in accordance with SFAS No. 133, Accounting for Derivative Instruments and Hedging Activities, as amended (SFAS 133), under which the Company records the fair value of derivatives held as assets and liabilities. The Company's derivatives used to manage price risk on its natural gas purchasing activities are recoverable through its BGSS, a component of its tariff. Accordingly, the offset to the change in fair value of these derivatives is recorded as a Regulatory asset or liability on the Balance Sheets.

Fair values of exchange-traded instruments, principally futures, swaps and certain options, are based on actively quoted market prices. Fair values are subject to change in the near term and reflect management's best estimate based on various factors. In establishing the fair value of commodity contracts that do not have quoted prices, such as over-the-counter options and swaps, management uses available market data and pricing models to estimate fair values. Estimating fair values of instruments that do not have quoted market prices requires management's judgment in determining amounts which could reasonably be expected to be received from, or paid to, a third party in settlement of the instruments. These amounts could be materially different from amounts that might be realized in an actual sale transaction.

Revenues

Revenues from the sale of natural gas to customers of the Company are recognized in the period that gas is delivered and consumed by customers, including an estimate for unbilled revenue.

Natural gas sales to individual customers are based on their meter readings, which are performed on a systematic basis throughout the month. At the end of each month, the amount of natural gas delivered to each customer after the last meter reading is estimated and the Company recognizes unbilled revenues related to these amounts. The unbilled revenue estimates are based on monthly send-out amounts, estimated customer usage by customer type, weather effects, unaccounted-for gas and the most recent rates.

Revenues from all other activities are recorded in the period during which products or services are delivered and accepted by customers.

Gas Purchases

The Company's tariff includes a component for BGSS, which is designed to allow the Company to recover the commodity cost of natural gas through rates charged to its customers and is normally revised on an annual basis. As part of computing its BGSS rate, the Company projects its cost of natural gas, net of supplier refunds, the impact of hedging activities and credits from non-firm sales and transportation activities, and recovers or refunds the difference, if any, of such projected costs compared with those included in rates through levelized monthly charges to customers. Any underrecoveries or overrecoveries are deferred and, subject to BPU approval, reflected in the BGSS in subsequent years.

Capitalized and Deferred Interest

The Company's capitalized interest totaled \$.6 million in 2009 and \$1.2 million in 2008. These amounts are included in Utility plant on the Balance Sheets and are reflected on the Statements of Income as a reduction to Interest charges, net. Commencing on October 3, 2008, NJNG will be allowed to recover a cost of equity for its AFUDC calculation.

Pursuant to a BPU order, the Company's is permitted to recover carrying costs on uncollected balances related to Societal Benefits Clause (SBC) program costs, which include expenditures related to the New Jersey Clean Energy Program (NJCEP), a Manufactured Gas Plant Remediation Adjustment Clause (RAC) and a Universal Service Fund rider (USF).

Sales Tax Accounting

Sales tax and Transitional Energy Facilities Assessment (TEFA) are collected from customers and presented in both operating revenues and operating expenses on the Statements of Income.

Statements of Cash Flows

For purposes of reporting cash flows, all temporary investments with maturities of three months or less are considered cash equivalents.

Cash paid during the year for:

Interest (net of amounts capitalized)	\$14,277,000
Income Taxes	\$28,648,000

Utility Plant and Depreciation

Regulated property, plant and equipment is stated at original cost. Costs include direct labor, materials and third-party construction contractor costs, allowance for capitalized interest and certain indirect costs related to equipment and employees engaged in construction. Upon retirement, the cost of depreciable regulated property, plus removal costs less salvage, is charged to accumulated depreciation with no gain or loss recorded.

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Depreciation is computed on a straight-line basis for financial statement purposes, using rates based on the estimated average lives of the various classes of depreciable property. In accordance with the BPU rate order, effective October 3, 2008, NJNG's composite depreciation rate is 2.34% in 2009. The composite rate of depreciation was 3.04 percent of average depreciable property in 2008 and the Property classifications and estimated useful lives are as follows:

Property Classifications	Estimated Useful Lives
Distribution Facilities	31 to 63 years
Transmission Facilities	42 to 62 years
Storage Facilities	36 to 47 years
All other property	5 to 35 years

New Accounting Standards

On July 1, 2009, the FASB ASC became effective as the single source of authoritative U.S. generally accepted accounting principles (GAAP) for nongovernmental entities. The ASC restructured GAAP from a standards based model to a topical based model. All previously issued accounting and reporting standards, with limited exceptions, are superseded and now organized within approximately 90 accounting and reporting topics. Under the ASC, new standards will be issued in the form of Accounting Standards Updates (ASU).

ASC Topic 105, Generally Accepted Accounting Principles, clarifies that the GAAP hierarchy will include only two levels of GAAP: authoritative and non-authoritative. The ASC became effective for financial statements issued for interim and annual periods after September 15, 2009. There was no impact to the company's financial statements upon adoption, however, the company has modified certain disclosures surrounding GAAP guidance throughout this report to reflect the appropriate references in accordance with the ASC.

On October 1, 2007, the Company adopted the Financial Accounting Standards Board (FASB) issued Interpretation No. 48, Accounting for Uncertainty in Income Taxes (FIN 48), which alters the framework for recognizing income tax contingencies. Previously, under Statement of Financial Accounting Standards (SFAS) No. 5, Accounting for Contingencies, the focus was on the subsequent liability recognition for estimated losses from tax contingencies where such losses were probable and the related amounts could be reasonably estimated. Under this new interpretation, a contingent tax asset (i.e., an uncertain tax position) may only be recognized if it is more likely than not that it will ultimately be sustained upon audit. The Company has evaluated its tax positions for all jurisdictions and all years for which the statute of limitations remains open and, in accordance with the provisions of FIN 48, recorded an additional liability for unrecognized tax benefits and interest of approximately \$4.3 million and an increase in retained earnings as of October 1, 2007, of approximately \$1.2 million.

Effective October 1, 2008 NJR adopted Statement of Financial Accounting Standards (SFAS) No. 157, Fair Value Measurements (SFAS 157) for its financial assets and liabilities, with the exception of its pension assets. NJR will apply the provisions of SFAS 157 to its pension assets and non-financial assets and liabilities that are not measured at least annually prospectively on October 1, 2009. SFAS 157 defines fair value as the amount that would be exchanged to sell an asset or transfer a liability in an orderly transaction between market participants, and establishes a fair value hierarchy of market and unobservable data that is used to develop pricing assumptions. The adoption of SFAS 157 did not have a material impact on NJR's financial position or results of operations. See Note 4, Fair Value Measurements, for more information on the adoption of SFAS 157, as well as the required disclosures.

On April 10, 2007, the FASB issued FASB Staff Position No. FIN 39-1 (FSP FIN 39-1), Amendment of FASB Interpretation No. 39. FSP FIN 39-1 provides additional guidance for parties that are subject to master netting arrangements. Specifically, for transactions that are executed with the same counterparty, it permits companies to offset the fair values of amounts recognized for derivatives as well as the related fair value amounts of cash collateral receivables or payables, when certain conditions apply. FSP FIN 39-1 became effective for fiscal years beginning after November 15, 2007. As NJR's policy has been to present its derivative positions and any receivables or payables with the same counterparty on a gross basis, FSP FIN 39-1 had no impact on its statement of financial position and results of operations.

In April 2009, the FASB issued FSP FAS 157-4, Determining Fair Value When the Volume and Level of Activity for the Asset or Liability Have Significantly Decreased and Identifying Transactions That Are Not Orderly (ASC 815-10-65-4). The revision provides additional guidance for estimating fair value in accordance with ASC 820 when the volume and level of activity for the asset or liability have significantly decreased. In addition, it includes guidance on identifying circumstances that indicate a transaction is not orderly. The standard became effective for interim and annual reporting periods ending after June 15, 2009. There was no impact to the company's statement of financial position or results of operations or cash flows as a result of the adoption.

Other Recently Issued Standards

In April 2009, the FASB issued FSP FAS 115-2 and FAS 124-2 Recognition and Presentation of Other-Than-Temporary Impairments (ASC 320-10-65-1). The FSP improves presentation and disclosures in financial statements for other-than-temporary impairments of debt and equity securities and expands on the factors companies should consider when evaluating debt securities for other-than-temporary impairments. The change is effective for interim and annual reporting periods ending after June 15, 2009. There was no impact to the company's statement of financial position or results of operations or cash flows as a result of the company's adoption of the FSP.

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In February 2007, the FASB issued SFAS No. 159, *The Fair Value Option for Financial Assets and Financial Liabilities (SFAS 159)*. SFAS 159 permits entities to elect to measure eligible items at fair value as an alternative to hedge accounting and to mitigate volatility in earnings. A company can elect either the fair value option according to a pre-existing policy, when the asset or liability is first recognized, or when it enters into an eligible firm commitment. Changes in the fair value of assets and liabilities, for which the Company chooses to apply the fair value option, are reported in earnings at each reporting date. SFAS 159 also provides guidance on disclosures that are intended to provide comparability to other companies' assets and liabilities that have different measurement attributes and to other companies with similar financial assets and liabilities. SFAS 159 became effective for NJR as of October 1, 2008; however, since the Company did not elect the fair value option for any items, the provisions of SFAS 159 do not impact our results of operations or financial condition.

On December 4, 2007, the FASB issued SFAS No. 160, *Non-controlling Interests in Consolidated Financial Statements (SFAS 160)*. SFAS 160 is an amendment of Accounting Research Bulletin (ARB) No. 51 and was issued to improve the relevance, comparability and transparency of the financial information that a reporting entity provides in its consolidated financial statements. This Statement applies to all entities that prepare consolidated financial statements, except not-for-profit organizations, but will affect only those entities that have an outstanding non-controlling interest in one or more subsidiaries. SFAS 160 clarifies that a non-controlling interest in a subsidiary is an ownership interest in the consolidated entity that should be reported as equity in the consolidated financial statements and that a parent company must recognize a gain or loss in net income when a subsidiary is deconsolidated. SFAS 160 is effective for fiscal years beginning after December 15, 2008, and early adoption is prohibited. The Company has concluded that this statement will have no impact on its statement of financial position and results of operations.

In March 2008, the FASB issued SFAS No. 161, *Disclosures about Derivative Instruments and Hedging Activities (SFAS 161)*. SFAS 161 requires enhanced qualitative and quantitative disclosures on the objectives and accounting for derivatives and related hedging activities, as well as their impacts on the financial statements. SFAS 161 is effective for fiscal years and interim periods beginning after November 15, 2008. NJR will adopt SFAS 161 during the second quarter of fiscal year 2009 and is evaluating the effect of adoption on its footnote disclosures.

In May 2009, the FASB issued SFAS No. 165, *Subsequent Events (ASC 855)*, which establishes general standards of accounting for and disclosure of events that occur after the balance sheet date but before financial statements are issued or are available to be issued. In addition, companies are required to disclose the date through which it has evaluated subsequent events. NJR adopted the provisions effective June 30, 2009. There was no impact to NJR's statement of financial position or results of operations or cash flows as a result of the adoption.

On April 9, 2009, the FASB issued FSP No. FAS 107-1/APB 28-1, *Interim Disclosures about Fair Values of Financial Instruments*, which amends SFAS 107, *Disclosures about Fair Values of Financial Instruments (ASC 825-10-65-1)*, and requires that companies also disclose the fair value of financial instruments during interim reporting similar to those that are currently provided annually. NJR adopted the revision effective June 30, 2009. As it is a disclosure only standard, it had no impact on the Company's statement of financial position or results of operations or cash flows.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles (GAAP) used in the United States of America requires the Company to make estimates that affect the reported amounts of assets, liabilities, revenues, expenses and related disclosure of contingencies during the reporting period. On a continuous basis, the Company evaluates its estimates, including those related to the calculation of the fair value of derivative instruments, unbilled revenues, provisions for depreciation and amortization, regulatory assets and liabilities, income taxes, pensions and other postemployment benefits and contingencies related to environmental matters and litigation. The Company bases its estimates on historical experience and on various other assumptions that are believed to be reasonable under the circumstances, the results of which form the basis for making judgments about the carrying value of assets and liabilities that are not readily apparent from other sources. In the normal course of business estimated amounts are subsequently adjusted to actual results that may differ from estimates.

The Company's mortgage secures its First Mortgage Bonds and represents a lien on substantially all of its property, including natural gas supply contracts. Certain indentures supplemental to the mortgage include restrictions as to cash dividends and other distributions on the Company's common stock that apply as long as certain series of First Mortgage Bonds are outstanding. Under the most restrictive provision, all of the Company's retained earnings were available for such purposes at December 31, 2009.

The Company enters into loan agreements with the New Jersey Economic Development Authority (the EDA), under which the EDA issues tax-exempt bonds and the proceeds are loaned to the Company. To secure its loans from the EDA, the Company issues First Mortgage Bonds to the EDA with interest rates and maturity dates identical to those of the EDA Bonds.

In October 2005, the Company entered into a loan agreement under which the EDA loaned the Company the proceeds from \$35.8 million of tax-exempt EDA Bonds consisting of \$10.3 million, 4.5 percent (Series 2005A) and \$10.5 million, 4.6 percent (Series 2005B) Revenue Refunding Bonds; and \$15.0 million, 4.9 percent (Series 2005C) Natural Gas Facilities Revenue Bonds. The EDA's Series 2005A bonds are supported by the Company's 4.5 percent Series II bonds with a maturity date of August 1, 2023. The EDA's Series 2005B bonds are supported by the Company's 4.6 percent Series JJ bonds with a maturity date of August 1, 2024. The EDA's Series 2005C bonds are supported by the Company's 4.9 percent Series KK bonds with a maturity date of October 1, 2040. The proceeds from the Series 2005C bonds were deposited into a construction fund. The company deposited \$15 million of the proceeds into a construction fund to finance subsequent construction in the northern division of the company's territory. NJNG drew down \$10.8 million from the construction fund prior to fiscal 2009 and drew down the remaining \$4.2 million in December 2008.

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On November 1, 2008, upon maturity, the Company redeemed its \$30 million, 6.27 percent, Series X First Mortgage bonds.

The Company obligated with respect to loan agreements securing six series of variable rate bonds totaling approximately \$97.0 million of variable-rate debt backed by securities issued by the New Jersey Economic Development Authority (EDA). The EDA bonds are commonly referred to as auction rate securities (ARS) and have an interest rate reset every 7 or 35 days, depending upon the applicable series. On those dates, an auction is held for the purposes of determining the interest rate of the securities. The interest rate associated with the variable-rate debt is based on the rates on the EDA ARS. For the three months ended December 31, 2009, all of the auctions surrounding the EDA ARS have failed, resulting in those bonds bearing interest at their maximum rates, defined in the EDA ARS as the lesser of (i) 175 percent of 30-day LIBOR or (ii) 10 to 12 percent per annum, as applicable to such series of ARS. As of December 31, 2009, the 30-day LIBOR rate was 0.23 percent. While the failure of the ARS auctions does not signify or constitute a default on the Company, the EDA ARS does impact the Company's borrowing costs of the variable-rate debt. As such, the Company currently has a weighted average interest rate of 0.41 percent as of December 31, 2009. There can be no assurance that the EDA ARS will have enough market liquidity to return interest rates below their maximum rate.

Lease Agreements

The Company's future minimum lease payments under various operating leases are less than \$3.6 million annually for the next five years. Approximately 19 percent of the building, representing approximately \$560,000 of lease payments in 2009, is presently subleased to other tenants.

Under an agreement entered into with a financing company in 2002, the Company has received \$6.3 million in 2008 related to the sale-leaseback of a portion of its meters. The Company plans to continue the sale-leaseback meter program on an annual basis

The following information is from the Company's Annual Report, for its Fiscal year ended September 30, 2009, as the information is not available for the year-ended December 31, 2009.

The Company has two trustee, non-contributory defined benefit retirement plans covering regular represented and non-represented employees with more than one year of service.

Defined Benefit Plan benefits are based on years of service and average compensation during the highest 60 consecutive months of employment.

The Company also maintains an unfunded nonqualified pension equalization plan (PEP) that was established to provide employees with the full level of benefits as stated in the qualified plan without reductions due to various limitations imposed by the provisions of federal income tax laws and regulations. There were no plan assets in the nonqualified plan due to the nature of the plan.

The Company provides postemployment medical and life insurance benefits to employees who meet the eligibility requirements.

The Company's funding policy for its pension plans is to contribute at least the minimum amount required by the Employment Retirement Income Security Act of 1974, as amended. In fiscal 2008 and 2007, the Company had no minimum funding requirements. The Company currently has no additional requirement to fund the pension plans over the next five years; however, funding requirements are uncertain and can depend significantly on changes in actuarial assumptions, returns on plan assets and changes in the demographics of eligible employees and covered dependents.

The Company made tax-deductible contributions of \$1.5 million in fiscal 2009 and \$685,000 in fiscal 2008 to the OPEB plans. It is anticipated that the funding level to the OPEB plans will be approximately \$5 million to \$7 million annually over the next five years.

The accumulated benefit obligation (ABO) for the pension plans, including the Pension Equalization Plan, as of September 30, 2009 and 2008, was \$88 million and \$68.6 million, respectively.

The following summarizes the changes in the funded status of the plans and the related liabilities recognized in the Balance Sheets

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<i>(Thousands)</i>	Pension (1)		OPEB	
	2009	2008	2009	2008
Change in Benefit Obligation				
Benefit obligation at beginning of year	\$77,268	\$81,955	\$40,605	\$39,936
Service cost	1,772	1,931	1,197	1,207
Interest cost	5,833	4,998	3,078	2,446
Plan participants' contributions	39	38	4	4
Actuarial loss	19,904	(7,562)	16,438	(1,229)
Benefits paid, net of retiree subsidies received	(4,292)	(4,092)	(1,732)	(1,759)
Benefit obligation at end of year	\$100,524	\$77,268	\$59,590	\$40,605
Change in plan assets				
Fair value of plan assets at beginning of year	\$61,434	\$80,781	\$22,046	\$28,639
Actual return on plan assets	(574)	(15,376)	(142)	(5,442)
Employer contributions	25,683	82	1518	685
Benefits paid, net of plan participants' contributions	(4,253)	(4,053)	(1,894)	(1,836)
Fair value of plan assets at end of year	\$82,290	\$61,434	\$21,528	\$22,046
Funded status	\$(18,234)	\$(15,834)	\$(38,062)	\$(18,559)
Amounts recognized on Balance Sheets				
Postemployment employee benefit liability				
Current	\$ (83)	\$ —	\$ (79)	\$ (100)
Non-current	(18,151)	(15,834)	(37,983)	(18,459)
Total	\$(18,234)	\$(15,834)	\$(38,062)	\$(18,559)

(1) Includes the Company's Pension Equalization Plan.

On September 30, 2007, the Company prospectively adopted SFAS 158, *Employers' Accounting for Defined Benefit Pension and Other Postemployment Plans*, which requires that the Company recognize a liability for its underfunded benefit plans. The Company records the offset to Regulatory Assets. The amounts recognized in Regulatory Assets as of September 30, 2008 and September 30, 2009 are as follows:

	Pension Plan	OPEB
Balance at October 1, 2006	—	—
Amounts arising during the period:		
Net actuarial loss	\$17,034	\$12,782
Prior service cost	317	311
Net Transition Obligation	—	1,728
Balance at September 30, 2007	\$17,351	\$14,821
Amounts arising during the period:		
Net actuarial loss (gain)	\$14,487	\$ 6,608
Amounts amortized to net periodic costs:		
Net actuarial (loss)	(972)	(569)
Prior service cost	(39)	(69)
Net Transition Obligation	—	(286)
Balance at September 30, 2008	\$30,827	\$20,505
Amounts arising during the period:		
Net actuarial loss (gain)	\$26,832	\$ 18,516
Amounts amortized to net periodic costs:		
Net actuarial (loss)	(480)	(883)
Prior service cost	(39)	(68)
Net Transition Obligation	—	(286)
Balance at September 30, 2009	\$57,140	\$37,784

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There were no deferred gains or losses, prior service costs or transition obligation costs recognized in Regulatory Assets prior to October 1, 2006. Amounts included in Regulatory Assets expected to be recognized as components of net periodic benefit cost in fiscal year 2010 are as follows:

(Thousands)	Pension Plan	OPEB
Net actuarial gain (loss)	\$2,190	\$1,842
Prior service (cost) credit	39	69
Net Transition Obligation	—	286
Total	\$2,229	\$2,197

The components of the net periodic cost for pension benefits, including the Company's Pension Equalization Plan and OPEB costs (principally health care and life insurance) for employees and covered dependents were as follows:

(Thousands)	Pension		OPEB	
	2009	2008	2009	2008
Service cost	\$1,772	\$1,931	\$1,197	\$1,207
Interest cost	5,833	4,998	3,078	2,446
Expected return on plan assets	(6,654)	(6,673)	(1,936)	(2,394)
Recognized actuarial loss	480	972	883	569
Recognized net initial obligation	—	—	286	286
Prior service cost amortization	39	39	69	69
Net periodic cost	\$1,470	\$1,267	\$3,576	\$2,183

The weighted average assumptions used to determine benefit costs and obligations as of September 30 are as follows:

	Pension		OPEB	
	2009	2008	2009	2008
Benefit costs:				
Discount rate	7.75%	6.25%	7.75%	6.25%
Expected asset return	9.00%	9.00%	9.00%	8.50%
Compensation increase	3.75%	3.75%	3.75%	3.75%
Obligations:				
Discount rate	6.25%	7.75%	6.25%	7.75%
Compensation increase	3.75%	3.75%	3.75%	3.75%

In selecting an assumed discount rate, the Company uses a modeling process that involves selecting a portfolio of high-quality corporate debt issuances (AA- or better) whose cash flows (via coupons or maturities) match the timing and amount of the Company's expected future benefit payments. The Company considers the results of this modeling process, as well as overall rates of return on high-quality corporate bonds and changes in such rates over time, in determination of its assumed discount rate.

The Company's general approach for determining the overall expected long-term rate of return on assets considers historical and expected future asset returns, the current and future targeted asset mix of the plan assets, historical and future expected real rates of return for equities and fixed income securities, and historical and expected inflation statistics. The expected long-term rate of return on plan assets to be used to develop net periodic benefit costs for fiscal 2009 is 9.0 percent for pension costs and 8.5 percent for OPEB costs.

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Information relating to the assumed health care cost trend rate (HCCTR) used to determine expected OPEB benefits as of September 30, and the effect of a 1 percent change in the rate are as follows:

<i>(\$ in thousands)</i>	2009	2008
HCCTR	8.0%	8.0%
Ultimate HCCTR	5.0%	5.0%
Year ultimate HCCTR reached	2018	2013
Effect of a 1 percentage point increase in the HCCTR on:		
Year-end benefit obligation	\$ 10,102	\$ 6,109
Total service and interest cost	\$795	\$698
Effect of a 1 percentage point decrease in the HCCTR on:		
Year-end benefit obligation	\$(8,129)	\$(4,986)
Total service and interest costs	\$(631)	\$(553)

The Company's investment objective is a long-term real rate of return on assets before permissible expenses that is approximately 6.0 percent greater than the assumed rate of inflation as measured by the Consumer price Index. The expected long-term rate of return is based on the asset categories in which the Company invests and the current expectations and historical performance for these categories.

The mix and targeted allocation of the pension and OPEB plans' assets are as follows:

Asset Allocation	2010 Target	Assets at September 30,	
	Allocation	2009	2008
U.S. equity securities	39%	53%	53%
International equity securities	20	18	15
Fixed income	41	29	32
Total	100%	100%	100%

The following benefit payments, which reflect expected future service, as appropriate, are expected to be paid during the following fiscal years:

(Thousands)	Pension	OPEB
2010	\$ 4,581	\$ 2,207
2011	\$ 4,802	\$ 2,208
2012	\$ 5,025	\$ 2,353
2013	\$ 5,202	\$ 2,492
2014	\$ 5,421	\$ 2,745
2015-2019	\$ 31,296	\$ 18,108

The Company's OPEB plans provide prescription drug benefits that are actuarially equivalent to those provided by Medicare Part D, therefore, under the Medicare Prescription Drug, Improvement and Modernization Act of 2003 the Company qualifies for federal subsidies.

The estimated subsidy payments are:

Fiscal Year	Estimated Subsidy Payment (thousands)
2010	\$ 141
2011	\$ 158
2012	\$ 174
2013	\$ 189
2014	\$ 198
2015-2019	\$ 1,194

Defined Contribution Plan

The Company participates in NJR's Employees' Retirement Savings Plan (Savings Plan) to eligible employees. The Company matches 50 percent of participants' contributions up to 6 percent of base compensation.

The amount expensed and contributed for the matching provision of the Savings Plan was \$860,000 and \$805,000 in fiscal 2009 and fiscal 2008, respectively.

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NAME OF RESPONDENT
New Jersey Natural Gas Company

This Report is:
 An Original
 A Resubmission

Date of Report
April 30, 2010

Year of Report
Dec. 31, 2009

SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS
FOR DEPRECIATION, AMORTIZATION AND DEPLETION

Line No.	Item (a)	TOTAL (b)
1	UTILITY PLANT	
2	In Service	
3	Plant in Service (Classified)	\$ 1,308,370,089
4	Property Under Capital Leases	96,046,147
5	Plant Purchased or Sold	
6	ARO Fixed Asset	5,131,300
7	Experimental Plant Unclassified	
8	TOTAL Utility Plant (Total of Lines 3 thru 7)	1,409,547,537
9	Leased to Others	
10	Held for Future Use	
11	Construction Work in Progress	42,552,906
12	Acquisition Adjustments	
13	TOTAL Utility Plant (Total of lines 8 thru 12)	1,452,100,443
14	Accumulated Provision for Depreciation, Amortization, & Depletion	(455,406,970)
15	Net Utility Plant (Total of Lines 13 and 14)	\$ 996,693,473
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION	
17	In Service:	
18	Depreciation	\$ 441,650,463
19	Amortization and Depletion of Producing Natural Gas Land and Land Rights	
20	Amortization of Underground Storage Land and Land Rights	
21	Amortization of Other Utility Plant	13,756,508
22	TOTAL in service (Total of lines 18 thru 21)	455,406,970
23	Leased to Others	
24	Depreciation	
25	Amortization and Depletion	
26	TOTAL Leased to Others (Total of lines 24 and 25)	
27	Held for future Use	
28	Depreciation	
29	Amortization	
30	TOTAL Held for Future Use (Total of Lines 28 and 29)	
31	Abandonment of Leases (Natural Gas)	
32	Amortization of Plant Acquisition Adjustment	
33	TOTAL Accum. Provisions (Should agree with line 14 above) (Total of lines 22, 26, 30, 31, and 32)	\$ 455,406,970

NAME OF RESPONDENT New Jersey Natural Gas Company	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report April 30, 2010	Year Ending Dec. 31, 2009
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SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION,
AMORTIZATION AND DEPLETION (Continued)

Electric (c)	Gas (d)	Other (Specify) (e)	Common (f)	Line No.
				1
				2
	\$ 1,308,370,089			3
	96,046,147			4
				5
	5,131,300			6
				7
	1,409,547,537			8
				9
				10
	42,552,906			11
				12
	1,452,100,443			13
	(455,406,970)			14
	\$ 996,693,473			15
				16
				17
	\$ 441,650,463			18
				19
				20
	13,756,508			21
	455,406,970			22
				23
				24
				25
				26
				27
				28
				29
				30
				31
				32
	\$ 455,406,970			33

NAME OF RESPONDENT New Jersey Natural Gas Company	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report April 30, 2010	Year Ending Dec. 31, 2009
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GAS PLANT IN SERVICE (ACCOUNTS 101, 102, 103, AND 106)

- | | |
|---|---|
| <ol style="list-style-type: none"> 1. Report below the original cost of gas plant in service according to the prescribed accounts. 2. In addition to Account 101, Gas Plant in Service (Classified), this page and the next include account 102, Gas Plant Purchased or Sold, Account 103, Experimental Gas Plant Unclassified and Account 106, Completed Construction Not Classified-Gas. 3. Include in column (c) and (d), as appropriate corrections of additions and retirements for the current or preceding year. 4. Enclose in parenthesis credit adjustments of plant accounts to indicate the negative effect of such accounts. 5. Classify Account 106 according to prescribed accounts, on an | estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions of prior year's unclassified retirements. Attach supplemental statement showing the account distributions of these tentative classifications in columns (c) and (d), |
|---|---|

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
1	INTANGIBLE PLANT		
2	301 Organization	\$ 14,004	
3	302 Franchises and Consents	8,016	
4	303 Miscellaneous Intangible Plant		
5	TOTAL Intangible Plant (Enter Total of Lines 2 thru 4)	22,020	
6	PRODUCTION PLANT		
7	Natural Gas Production and Gathering Plant		
8	325.1 Producing Land	3,593	
9	325.2 Producing Leaseholds	-	
10	325.3 Gas Rights		
11	325.4 Rights-Of-Way	-	
12	325.5 Other Land and Land Rights		
13	326 Gas Well Structure		
14	327 Field Compressor Station Structure		
15	328 Fields Measuring and Regulating Station Equipment		
16	329 Other Structures		
17	330 Producing Gas Wells - Well Construction		
18	331 Producing Gas Wells - Well Equipment		
19	332 Field Lines		
20	333 Field Compressor Station Equipment		
21	334 Field Measuring and Regulating Station Equipment		
22	335 Drilling and Cleaning Equipment		
23	336 Purification Equipment		
24	337 Other Equipment		
25	338 Unsuccessful Exploration and Development Costs		
26	TOTAL Production and Gathering Plant (Enter Total of lines 8 thru 25)	\$ 3,593	
27	PRODUCTS EXTRACTION PLANT		
28	340 Land and Land Rights		
29	341 Structures and Improvements		
30	342 Extraction and Refining Equipment		
31	343 Pipe Lines		
32	344 Extracted Products Storage Equipment		
33	345 Compressor Equipment		

NAME OF RESPONDENT New Jersey Natural Gas Company	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report April 30, 2010	Year Ending Dec. 31, 2009
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GAS PLANT IN SERVICE (ACCOUNTS 101, 102, 103, AND 106) (Continued)

including the reversals of the prior years tentative account distribution of these amounts. Careful observance of the above instructions and the texts of Account 101 and 106 will avoid serious omissions of respondent's reported amount for plant actually in service at end of year.

6. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102. In showing the clearance of Account 102, include in column (e) the amounts with respect to accumulated provision for

depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits to primary account classifications.

7. For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirements of these pages.

8. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform system of Accounts, give date of such filing.

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Line No.
				1
			\$ 14,004	2
			8,016	3
				4
			22,020	5
				6
				7
			3,593	8
			-	9
				10
			-	11
				12
				13
				14
				15
				16
				17
				18
				19
				20
				21
				22
				23
				24
				25
\$ -			\$ 3,593	26
				27
				28
				29
				30
				31
				32
				33

NAME OF RESPONDENT
New Jersey Natural Gas Company

This Report is:
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GAS PLANT IN SERVICE (ACCOUNTS 101, 102, 103, AND 106) (Continued)

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
34	346 Gas Measuring and Regulating Equipment		
35	347 Other Equipment		
36	TOTAL Products Extraction Plant (Enter Total of lines 28 thru 35)		
37	TOTAL Natural Gas Production Plant (Enter Total of lines 26 and 36)	3,593	
38	Manufactured Gas Production Plant (Submit Supplementary Statement)		
39	TOTAL Production Plant (Enter Total of lines 37 and 38)	3,593	
40	NATURAL GAS STORAGE AND PROCESSING PLANT		
41	Underground Storage Plant		
42	350.1 Land		
43	350.2 Rights-of-Way		
44	351 Structures and Improvement		
45	352 Wells		
46	352.1 Storage Leaseholds and Rights		
47	352.2 Reservoirs		
48	352.3 Non-Recoverable Natural Gas		
49	353 Lines		
50	354 Compressor Station Equipment		
51	355 Measuring and Regulating Equipment		
52	356 Purification Equipment		
53	357 Other Equipment		
54	TOTAL Underground Storage Plant (Enter Total of lines 42 thru 53)		
55	Other Storage Plant		
56	360 Land and Land Rights	\$ 281,917	
57	361 Structures and Improvements	3,044,052	\$ 97,858
58	362 Gas Holders	10,261,680	-
59	363 Purification Equipment	-	-
60	363.1 Liquefaction Equipment	-	-
61	363.2 Vaporizing Equipment	6,446,575	6,052,916
62	363.3 Compressor Equipment	3,433,327	-
63	363.4 Measuring and Regulating Equipment	5,572,217	-
64	363.5 Other Equipment	5,778,470	-
65	TOTAL Other Storage Plant (Enter Total of lines 56 thru 64)	34,818,238	6,150,774
66	Base Load Liquefied Natural Gas Terminating and Processing Plant		
67	364.1 Land and Land Rights		
68	364.2 Structure and Improvements		
69	364.3 LNG Processing Terminal Equipment		
70	364.4 LNG Transportation Equipment		
71	364.5 Measuring and Regulating Equipment		
72	364.6 Compressor Station Equipment		
73	364.7 Communication Equipment		
74	364.8 Other Equipment		
75	TOTAL Base load Liquefied Nat'l Gas, Terminating and Processing Plant (lines 67 thru 74)	-	-
76	TOTAL Nat'l Gas Storage and Processing Plant (Total of lines 54, 65 and 75)	34,818,238	6,150,774
77	TRANSMISSION PLANT		
78	365.1 Land and Land Rights	502,289	
79	365.2 Rights-of-Way	4,414,486	153,882
80	366 Structures and Improvements	918,473	

NAME OF RESPONDENT New Jersey Natural Gas Company		This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission		Date of Report 30, 2010	April	Year Ending Dec. 31, 2009
GAS PLANT IN SERVICE (ACCOUNTS 101, 102, 103, AND 106) (Continued)						
Retirements (d)	Adjustment (e)	Transfer (f)	Balance at End of Year (g)		Line No.	
						34
						35
						36
-				3,593		37
						38
-				3,593		39
						40
						41
						42
						43
						44
						45
						46
						47
						48
						49
						50
						51
						52
						53
						54
						55
				\$ 281,917		56
-	-			3,141,910		57
-	-			10,261,680		58
-	-			-		59
-	-			-		60
-	-			12,499,491		61
-	-			3,433,327		62
-	-			5,572,217		63
-	-			5,778,470		64
-	-			40,969,012		65
						66
						67
						68
						69
						70
						71
						72
						73
						74
						75
-				40,969,012		76
						77
				502,289		78
				4,568,368		79
				918,473		80

NAME OF RESPONDENT
New Jersey Natural Gas Company

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GAS PLANT IN SERVICE (ACCOUNTS 101, 102, 103, AND 106) (Continued)

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
3	367 Mains	147,707,874	339,870.00
82	368 Compressor Station Equipment		-
83	369 Measuring and Regulating Station Equipment	27,256,863	638,548.00
84	370 Communication Equipment	-	-
85	371 Other Equipment	-	-
86	TOTAL Transmission Plant (Enter Totals of lines 78 thru 85)	180,799,985	1,132,300.00
87	DISTRIBUTION PLANT		
88	374 Land and Land Rights	2,122,009	-
89	375 Structures and Improvements	14,820,602	10,533.00
90	376 Mains	492,520,130	16,852,027.00
91	377 Compressor Station Equipment	-	-
92	378 Measuring and Regulating Station Equipment - General	19,991,530	266,665.00
93	379 Measuring and Regulating Station Equipment - City Gate	-	-
94	380 Services	407,983,608	13,647,502.00
95	381 Meters	37,304,846	14,715,700.00
96	382 Meter Installations	8,836,307	-
97	383 House Regulators	4,205,119	-
98	384 House Regulator Installations	421,852	-
99	385 Industrial Measuring and Regulating Station Equipment	1,276,841	-
100	386 Other Property on Customer's Premises	-	-
101	387 Other Equipment	237,879	-
102	TOTAL Distribution Plant (Enter Total of lines 88 thru 101)	989,720,722	45,492,427.00
103	GENERAL PLANT		
104	389 Land and Land Rights	15,707	
105	390 Structures and Improvements	3,267,853	38,405.00
106	391 Office Furniture and Equipment	40,755,994	3,189,482.00
107	392 Transportation Equipment	555,820	-
108	393 Stores Equipment	304,578	-
109	394 Tools, Shop, and Garage Equipment	7,547,998	78,150.00
110	395 Laboratory Equipment	260,256	-
111	396 Power Operated Equipment	338,869	-
112	397 Communication Equipment	2,130,150	-
113	398 Miscellaneous Equipment	-	-
114	Subtotal (Enter Total of lines 104 thru 113)	55,177,225	3,306,037.00
115	399 Other Tangible Property	-	
116	TOTAL General Plant (Enter Total of lines 114 thru 115)	55,177,225	3,306,037.00
117	TOTAL (Accounts 101 and 106)	1,260,541,783	56,081,538.00
118	Gas Plant Purchased (See Instruction 8)		
119	(Less) Gas Plant Sold (See Instruction 8)		
120	Experimental Gas Plant Unclassified		(A)
121	TOTAL Gas Plant in Service (Enter Total of lines 117 thru 120)	\$ 1,260,541,783	\$ 56,081,538

Note (A):

Transfers from CWIP to UPIS
Other Additions, Net

\$ 56,081,538

\$56,081,538

NAME OF RESPONDENT New Jersey Natural Gas Company		This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission		Date of Report April 30, 2010	Year Ending Dec. 31, 2009
GAS PLANT IN SERVICE (ACCOUNTS 101, 102, 103, AND 106) (Continued)					
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
150	-		148,047,594		81
-	-				82
24,650	-		27,870,761		83
-	-				84
-	-				85
24,800	-	-	181,907,485		86
87					
-	-		2,122,009		88
-	-		14,831,135		89
259,159	-		509,112,998		90
-	-		-		91
64,751	-		20,193,444		92
-	-		-		93
861,591	-		420,769,519		94
992,854	-		51,027,692		95
1,125,036	(4,924,565)		2,786,706		96
465	-		4,204,654		97
11	-		421,841		98
-	-		1,276,841		99
-	-		-		100
-	-		237,879		101
3,303,867	(4,924,565)	-	1,026,984,717		102
103					
-	-		15,707		104
-	-		3,306,258		105
-	-		43,945,476		106
-	-		555,820		107
-	-		304,578		108
-	-		7,626,148		109
-	-		260,256		110
-	-		338,869		111
-	-		2,130,150		112
-	-		-		113
-	-	-	58,483,262		114
-	-	-	-		115
-	-	-	58,483,262		116
3,328,667	(4,924,565)	-	1,308,370,089		117
118					
119					
120					
3,328,667	\$ (4,924,565)	\$ -	\$ 1,308,370,089		121

NAME OF RESPONDENT New Jersey Natural Gas Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report April 30, 2010	Year of Report Dec. 31, 2009
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Gas Property and Capacity Leased from Others

1. Report below the information called for concerning gas property and capacity leased from others for gas operations.
2. For all leases in which the average annual lease payment over the initial term of the lease exceeds \$500,000, describe in column (c), if applicable: the property or capacity leased. Designate associated companies with an asterisk in column (b).

Line No.	Name of Lessor (a)	(b)	Description of Lease [c]	Lease Payment for Current Year (d)
1				
2				
3				
4				
5				
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11				
12				
13				
14				
15				
16	NOT APPLICABLE			
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24				
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26				
27				
28				
29				
30				
31				
32				
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39				
40				
41				
42				
43				
44				
45	Total			

NAME OF RESPONDENT New Jersey Natural Gas Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report April 30, 2010	Year of Report Dec. 31, 2009
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1. For all leases in which the average lease income over the initial term of the lease exceeds \$500,000 provide in column (c), a description of each facility or leased capacity that is classified as gas plant in service, and is leased to others for gas operations.
 2. In column (d) provide the lease payments received from others.
 3. Designate associated companies with an asterisk in column (b).

Line No.	Name of Lessor (a)	(b)	Description of Lease [c]	Lease Payment for Current Year (d)
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
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30				
31				
32				
33				
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36				
37				
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39				
40				
41				
42				
43				
44				
45	Total			

NOT APPLICABLE

NAME OF RESPONDENT New Jersey Natural Gas Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report April 30, 2010	Year of Report Dec. 31, 2009
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Gas Plant Held for Future Use (Account 105)

1. Report separately each property held for future use at end of the year having an original cost of \$1,000,000 or more. Group other items of property held for future use.
2. For property having an original cost of \$1,000,000 or more previously used in utility operations, now held for future use, give in column (a), in addition to other required information, the date that utility use of such property was discontinued, and the date the original cost was transferred to Account 105.

Line No.	Description and Location of Property (a)	Date Originally Included in this Account (b)	Date Expected to be Used in Utility Service (c)	Balance at End of Year (d)
1				
2				
3				
4				
5				
6				
7				
8				
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10				
11				
12				
13				
14				
15				
16	NOT APPLICABLE			
17				
18				
19				
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29				
30				
31				
32				
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37				
38				
39				
40				
41				
42				
43				
44				
45	Total			

NAME OF RESPONDENT New Jersey Natural Gas Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report April 30, 2010	Year of Report Dec. 31, 2009
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PRODUCTION PROPERTIES HELD FOR FUTURE USE (Account 105.1)

1. Report separately each property held for future use at end of the year having an original cost of \$250,000 or more. Group other items of property held for future use.
2. For property having an original cost of \$250,000 or more previously used in utility operations, now held for future use, give in column (a), in addition to other required information, the date that utility use of such property was discontinued, and the date the original cost was transferred to Account 105,1.

Line No.	Description and Location of Property (a)	Date Originally Included in this Account (b)	Date Expected to be Used in Utility Service (c)	Balance at End of Year (d)
1	Natural Gas Lands, Leaseholds, and Gas Rights Held for Future Utility Use (Per Pages 500-501)			
2				
3				
4				
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10				
11				
12				
13				
14				
15				
16				
17				
18	NOT APPLICABLE			
19				
20				
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42				
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44				
45				
46	Total			

NAME OF RESPONDENT New Jersey Natural Gas Company	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report April 30, 2010	Year of Report Dec. 31, 2009
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CONSTRUCTION WORK IN PROGRESS-GAS (ACCOUNT 107)

- | | |
|--|--|
| 1 Report below descriptions and balances at end of year of projects in process of construction (Account 107)
2. Show items relating to "research, development, and demonstration" projects last, under a caption Research, Development, | and Demonstration (See Account 107 of the Uniform System of Accounts)
3. Minor Projects (Less than \$1,000,000) may be grouped. |
|--|--|

Line No.	Description of Project (a)	Construction Work in Progress - Gas (Account 107) (b)	Estimated Additional Cost of Project (c)
1			
2	Approximately 275 projects less than \$1,000,000	\$ 36,164,107	\$ 11,934,155
3			
4	6110-5275 Flanders AIP Project	1,506,181	
5			
6	6140-6213 Whiting Project - Phase 2	1,698,398	
7			
8	6140-6227 Whiting Backbone AIP Project	1,806,314	
9			
10	6140-6228 Bass River Backbone AIP Project	1,377,906	
11			
12	6190-7680 Install E Blackwell Trunk Line	1,081,248	
13			
14	6190-8040 Englishtown Station	1,433,118	
15			
16	6190-8057 GIS Project Phase 2	2,441,826	
17			
18	6190-8085 SCADA Replacement	1,810,144	
19			
20	6190-8129 JDE Upgrade Project	2,372,951	
21			
22			
23			
24			
25			
26			
27			
28			
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30			
31			
32			
33			
34			
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40			
41			
42			
43			
44			
45		\$ 42,552,906	\$ 11,934,155

NAME OF RESPONDENT New Jersey Natural Gas Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report April 30, 2010	Year of Report Dec. 31, 2009
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CONSTRUCTION OVERHEADS-GAS

<p>1. List in column (a) the kinds of overheads according to the titles used by the respondent. Charges for outside professional services for engineering fees and management or supervision fees capitalized should be shown as separate items.</p> <p>2. On page 218 furnish information concerning construction overheads.</p> <p>3. A respondent should not report "none" to this page if no overhead apportionments are made, but rather should explain on page</p>	<p>218 the accounting procedures employed and the amounts of engineering , supervision and administrative costs, etc., which are directly charged to construction.</p> <p>4. Enter on this page engineering, supervision, administrative, and allowance for funds used during construction, etc., which are first assigned to a blanket work order and then prorated to construction jobs.</p>
--	--

Line No.	Description of Overhead (a)	Total Amount Charged for the Year (b)	Total Cost of Construction to Which Overheads Were Charged (Exclusive of Overhead Charges) (c)
1			
2	Engineering:		
3	Labor	6,957,160	
4	Other	1,351,280	
5	AFUDC	1,430,229	
6	Stores - Labor and Other	1,055,131	
7			
8	Total Cost of Construction to which Overheads were Charged:		78,171,366
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
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46	Total		

NAME OF RESPONDENT
New Jersey Natural Gas Company

This Report is:
 An Original
 A Resubmission

Date of Report
April 30, 2010

Year Ending
Dec. 31, 2009

GENERAL DESCRIPTION OF CONSTRUCTION OVERHEAD PROCEDURE

1. For each construction overhead explain: (a) the nature and extent of work, etc., the overhead charges are intended to cover, (b) the general procedure for determining the amount capitalized, (c) the method of distribution to construction jobs, (d) whether different rates are applied to different types of construction, (e) basis of differentiation in rates for different types of construction, and (f) whether the overhead is directly or indirectly assigned.

2. Show below the computation of allowance for funds used during construction rates, in accordance with the provisions of Gas Plant Instructions 3 (17) of the Uniform System of Accounts.
3. Where a net-of tax rate for borrowed funds is used, show the appropriate tax effect adjustment to the computations below in a manner that clearly indicates the amount of reduction in the gross rate for tax effects.

Overheads

- (a) The nature and extent of work that the overhead charges are intended to cover are supervisory and administrative costs relating to preparing construction documents and overseeing construction work in addition to ordering and maintaining construction materials.
- (b) The applicable portion of payroll and the general expense of engineers, operating supervisors and other personnel related to construction projects are charged to an "Overhead Clearing Account"
- (c) The overhead is distributed monthly based on the proportion of monthly expenditures each project has incurred in relation to total expenditures
- (d, e) The overhead rates have been applied uniformly to all types of construction in the past twelve months
- (f) The overhead is indirectly assigned to the applicable projects

Accounting for funds used during construction

The Company accrues AFUDC on all work orders with a construction period greater than one month, using its monthly short-term debt rate. As of 10/1/07 This amount includes a cost of Equity component as well.

1. Components of Formula (Derived from actual book balances and actual cost rates):

Title (a)	Amount (b)	Capitalization Ratio (Percent) (c)	Cost Rate Percentage (d)
[1] Average Short-Term Debt	25,741,667		
[2]. Short-Term Interest			2.90%
3. Long-Term Debt	407,377,861	N/A	5.44%
4. Preferred Stock	N/A	N/A	
5. Common Equity	582,621,924	N/A	10.30%
6. Total Capitalization			
7. Average Construction Work in Progress Balance	36,049,829		

2. Gross Rate for Borrowed Funds $s(S/W)+d((D/(D+P+C))(1-(S/W)))$	5.09%
3. Rate for Other Funds $(1-(S/W))(p(P/(D+P+C))+c((C/(D+P+C))))$	10.30%
4. Weighed Average Rate Actually Used for the Year	1/09 - 12/09
a. Rate for Borrowed Funds	5.09%
b. Rate for Other Funds	10.30%

NAME OF RESPONDENT New Jersey Natural Gas Company	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report April 30, 2010	Year of Report Dec. 31, 2009
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ACCUMULATED PROVISION FOR DEPRECIATION OF GAS UTILITY PLANT (ACCOUNT 108)

1. Explain in a footnote any important adjustments during year.
2. Explain in a footnote any difference between the amount for book cost of plant retired, line 10, column (c), and that reported for gas plant in service, page 204-209, column (d), excluding retirements of nondepreciable property.
3. The provisions of Account 108 in the Uniform System of Accounts require that retirements of depreciable plant be recorded when such plant is removed from service. If the respondent has a :

significant amount of plant retired at year end which has not been recorded and /or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications.

4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.
5. At lines 7 and 14, add rows as necessary to report all data. Additional rows should be numbered in sequence. e.g., 7.01, 7.02, etc.

Line No.	Item(a)	Total (c+d+e) (b)	Gas Plant in Service (c)	Gas Plant Held for Future Use (d)	Gas Plant Leased to Others(e)
Section A. BALANCES AND CHANGES DURING YEAR					
1	Balance Beginning of Year	\$ 436,910,492	\$ 436,910,492		
2	Depreciation Provisions for Year, charged to				
3	(403) Depreciation Expense	31,565,128	31,565,128		
	Add 403, 1	-	-		
4	(413) Expense of Gas Plant Lease to Others				
5	Transportation Expenses - Clearing				
6	Other Clearing Accounts	(1,649,009)	(1,649,009)		
7	Other Clearing (Specify): (Footnote details):				
7.01					
8	TOTAL Deprec. Prov. for Year (Total of lines 3 thru 8)	29,916,119	29,916,119		
9	Net Charges for Plant Retired:				
10	Book Cost of Plant Retired	(3,328,669)	(3,328,669)		
11	Cost of Removal	(8,090,972)	(8,090,972)		
12	Salvage (Credit)	-	-		
13	TOTAL Net Changes for Plant Ret (Total of lines 10 thru 14)	(11,419,641)	(11,419,641)		
14	Other Debit or Credit Items(FAS 143)	-			
14.01	Book Cost of Asset Retirement Costs				
15	Balance End of Year (Total of lines 1,10,15,16, and 18)	\$ 455,406,970	\$ 455,406,970		
Selection B. BALANCES AT END OF YEAR ACCORDING TO FUNCTIONAL CLASSIFICATIONS					
16	Productions - manufactured Gas				
17	Production and Gathering - Natural Gas	\$ 55,050	\$ 55,050		
18	Products Extraction - Natural Gas				
19	Underground Gas Storage				
20	Other Storage Plant	22,852,897	22,852,897		
21	Base Load LNG Terminaling and Processing Plant				
22	Transmission	36,927,834	36,927,834		
23	Distribution	348,492,332	348,492,332		
24	General	47,078,857	47,078,857		
25	TOTAL (Total of lines 16 thru 24)	\$ 455,406,970	\$ 455,406,970		

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GAS STORED (ACCOUNTS 117.1, 117.2, 117.3, 117.4 , 164.1, 164.2, AND 164.3)

1. If during the year adjustments were made to the stored gas inventory reported in column (d), (f), (g), and (h) (such as to correct cumulative inaccuracies of gas measurements), explain in a footnote the reason for the adjustments, the Dth and dollar amount of adjustment, and account charged or credited.

2. Report in column (a) all encroachments during the year upon the volumes designated as base gas, column (b), and system balancing gas, column (c) , and gas properly recoverable in the plant accounts

3. State in a footnote the basis of segregation of inventory between current and noncurrent portions. Also, state in a footnote the method used to report storage (i.e. fixed asset method or inventory method).

Line No.	Description (a)	(Account 117.1) (b)	(Account 117.2) (c)	Noncurrent (Account 117.3) (d)	(Account 117.4) (e)	Current (Account 164.1) (f)	LNG (Account 164.2) (g)	LNG (Account 164.3) (h)	Total (i)
1	Balance at Beginning of Year					\$ 153,120,607	\$ 10,687,634		
2	Gas Delivered to Storage					179,489,782	5,121,275		
3	Gas Withdrawn from Storage					197,965,068	6,955,695		
4	Other Debits and Credits								
5	Balance at End of Year					\$ 134,645,322	\$ 8,853,214		
6	Dth					16,768,348	858,350		
7	Amount per Dth					\$ 8.0297	\$ 10.3142		

Pipelines

	<u>DTH</u>	
GSS	1,115,250	300069
GSS-TET	3,009,836	600031
GSS	337,289	300119
GSS	1,972,772	300120
SS	1,730,999	412004
SS-1	3,172,878	400188
SS-2	654,666	3970
CYNOG	1,541,801	00138FS
CYNOG	1,019,432	00139FS
ANR	2,012,684	112493
Pipeline OBA's	200,741	

16,768,348

LNG

Stafford	84,967
Howell	737,207
	<u>822,174</u>
BTU Factor X	1.044
	<u><u>858,350</u></u>

Item 3

Gas delivered to and withdrawn from storage is valued at an average cost.

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NONUTILITY PROPERTY (Account 121)

- | | |
|--|--|
| <p>1. Give a brief description and state the location of non-utility property included in Account 121.</p> <p>2. Designate with an asterisk any property which is leased to another company. State name of lessee and whether lessee is an associated company.</p> <p>3. Furnish particulars (details) concerning sales, purchases, or transfers of Nonutility Property during the year.</p> <p>4. List separately all property previously devoted to public service and give date of transfer to Account 121, <i>Nonutility Property</i>. These items are separate and dis-</p> | <p>tinct from those allowed to be grouped under instruction No. 5.</p> <p>5. Minor items (5% of the Balance at the End of the Year, for Account 121) may be grouped.</p> <p>6. Natural gas companies which have oil property should report such property by State, classified as to (a) oil lands and land rights, (b) oil wells, and (c) other oil property. Gasoline plants and other plants for the recovery of products from natural gas are classifiable as gas plant and should be reported as such and not shown as <i>Nonutility Property</i>.</p> |
|--|--|

Line No.	Description and Location (a)	Balance at Beginning of Year (b)	Purchases, Sales, Transfers, etc. (c)	Balance at End of Year (d)
1				
2				
3				
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17				
18	NOT APPLICABLE			
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ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF NONUTILITY PROPERTY (Account 122)

Report below the information called for concerning depreciation and amortization of nonutility property.

Line No.	Item (a)	Amount (b)
1	Balance, Beginning of Year	
2	Accounts for Year, Charged to	
3	(417) Income from Nonutility Operations	
4	(418) Nonoperating Rental Income	
5	Other Accounts (Specify):	
6		
7	Total Accruals for Year (Enter Total of lines 3 thru 6)	
8	Net Charges for Plant Retired	
9	Book Cost of Plant Retired	
10	Cost of Removal	
11	Salvage (Credit)	
12	Total Net Charges (Enter Total of Lines 9 thru 11)	
13	Other Debit or Credit Items (Describe):	
14		
15	Balance, End of Year (Enter Total of Lines 1, 7, 12, and 14)	

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INVESTMENTS (ACCOUNT 123, 124, AND 136)

1. Report below investments in accounts 123, Investments in Associated Companies, 124, Other Investments, and 136, Temporary Cash Investments.

2. Provide a subheading for each account and list there-under the information called for:

(a) Investment in Securities - List and describe each security owned, giving name of issuer, date acquired and date of maturity. For bonds, also give principal amount, date of issue, maturity, and interest rate. For capital stock (including capital stock of respondent reacquired under a definite plan for resale pursuant

to authorization by the Board of Directors, and included in account 124, Other investments state number of shares, class, and series of stock. Minor investments may be grouped by classes. Investments included in Account 136, Temporary Cash Investments, also may be grouped by classes.

(b) Investment Advances - Report separately for each person or company the amounts of loans or investment advances that are properly includable in Account 123. Include advances subject to current repayment in Account 145 and 146. With respect to each advance, show whether the advance is a note or open account.

Line No.	Description of Investment (a)	* (b)	Book Cost at Beginning of Year (if book cost is different from cost to respondent, give cost to respondent in a footnote and explain difference. (c)	Purchases or Additions During Year (d)
1	Not Applicable			
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Please Note: There were no investments in the Accounts 123, 124 or 136 during the calendar year.

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INVESTMENTS (ACCOUNT 123, 124, AND 136) (Continued)

List each note, giving date of issuance, maturity date, and specifying whether note is a renewal. Designate any advances due from officers, directors, stockholders, or employees.

3. Designate with an asterisk in column (b) any securities notes or accounts that were pledged, and in a footnote state the name of pledges and purpose of the pledge.

4. If Commission approval was required for any advance made or security acquired, designate such fact in a footnote and the security acquired, designate such fact in a footnote and cite commission, date of authorization, and case or docket number.

5. Report in column (h) interest and dividend revenues from investments including such revenues from securities disposed of during the year.

6. In column (i) report for each investment disposed of during the year, the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of account if different from cost and the selling price thereof, not including any dividend or interest adjustment incredible in column (h)

Sales or Other Dispositions during Year (e)	Principal Amount of No. of Shares at End of Year (r)	Book Cost at Beginning of Year (if book cost is different from cost to respondent, give cost to respondent in a footnote and explain difference). (g)	Revenues for Year (n)	Gain or Loss for Investment Disposed of (l)	Line No.
					1
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					9
					10
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NAME OF RESPONDENT
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INVESTMENTS IN SUBSIDIARY COMPANIES (ACCOUNT 123.1)

1. Report below investments in Account 123.1, Investments in Subsidiary Companies.

2. Provide a subheading for each company and list thereunder the information called for below. Subtotal by company and give a total in columns (e), (f), (g) and (h).

(a) Investments in Securities -List and describe each security owned. For bonds give also principal amount, date of issue, maturity and interest rate

(b) Investment Advances - Report separately the amounts of loans or investment advances which are subject to repayment, but which are not subject to current settlement. With respect to each advance, show whether the advance is a note or open account. List each note giving date of issuance, maturity date, and specifying whether note is a renewal.

3. Report separately the equity in undistributed subsidiary earnings since acquisition. The total in column (e) should equal the amount entered for Account 418.1.

Line No.	Description of Investment (a)	Date Acquired (b)	Date of Maturity (c)	Amount of Investment at Beginning of Year (d)
1	Boundary Gas, Inc.	10/14/1980		\$ 349
2	Alberta Northeast, Inc.	1/31/1987		83
3				
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40	Total Cost of Account 123.1 \$432.00		Total	\$ 432

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INVESTMENTS IN SUBSIDIARY COMPANIES (ACCOUNT 123.1) (Continued)

4. Designate in a footnote, any securities, notes, or accounts that were pledged, and state the name of pledge and purpose of the pledge.
 5. If Commission approval was required for any advance made or security acquired, designate such fact in a footnote and give name of commission, date of authorization, and case or docket number
 6. Report in column (f) interest and dividend revenues from investments including such revenues from securities disposed of during the year.

7. In column (h) report each investment disposed of during the year, the gain or loss represented by the difference between cost of the investment for the other amount at which carried in the books of account if different from cost), and the selling price thereof, not including interest adjustments includible in column (f)
 8. Report on Line 40, column (a) the total cost of Account 123.1.

Equity in Subsidiary Earnings for the Year (e)	Revenues for Year (f)	Amount of Investment at End of Year (g)	Gain or Loss for Investment Disposed of (h)	Line No.
		\$ 349		1
		83		2
				3
				4
				5
				6
				7
				8
				9
				10
				11
				12
				13
				14
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				37
				38
				39
		\$ 432	-	40

Name of Respondent New Jersey Natural Gas Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report April 30, 2010	Year of Report Dec. 31, 2009
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GAS PREPAYMENTS UNDER PURCHASE AGREEMENTS

1. Report below the information called for concerning gas prepayments as defined in the text of Account 165, Prepayments. (Report advances on page 229.)

2. If any prepayment at beginning of year (or incurred during year) was cancelled, forfeited, or applied to another purpose, state in a footnote gas volume and dollar amount, period when such prepayment was incurred, and accounting disposition of prepayment amount. Give a concise explanation of circumstances causing forfeiture or other disposition of the prepayment.

Line No.	Name of Vendor (Designate associated companies with an asterisk) (a)	Seller FERC Rate Schedule No. (b)	BALANCE BEGINNING OF YEAR	
			Mcf (14.73 psia AT 60°F) (c)	Amount (d)
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11	NOT APPLICABLE			
12				
13				
14				
15				
16				
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40				
41				
42	Total			

Name of Respondent New Jersey Natural Gas Company	This Report is:	Date of Report	Year of Report
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GAS PREPAYMENTS UNDER PURCHASE AGREEMENTS (continued)

3. If for any reason a take or pay situation is in controversy, list in the columns below the amount of those prepayment claims which have not been paid, together with footnote notation that the amount is in controversy (and any explanation the respondent chooses to make).

4. If any prepayment was determined other than by reference to amounts per Mcf or demand-commodity factors, furnish in a footnote a concise explanation of basis of computation.

BALANCE END OF YEAR			PREPAYMENTS IN CURRENT YEAR			Line No.
Mcf (14.73 psia at 60°f) (e)	Amount (f)	Cents Per Mcf (g)	Mcf (14.73 psia at 60°f) (h)	Percent of Year's required take (i)	Make-up Period expiration date (j)	
	NOT APPLICABLE					1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42

Name of Respondent New Jersey Natural Gas Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report April 30, 2010	Year of Report Dec. 31, 2009
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ADVANCES FOR GAS PRIOR TO INITIAL DELIVERIES OR COMMISSION CERTIFICATION
(Accounts 124, 166, and 167)

1. Report below the information called for concerning all advances for gas, as defined in the text of Account 166, Advances for Gas Exploration, Development and Production, and 167, Other Advances for Gas, whether reported in Accounts 166, 167, or reclassified to account 124, Other investments. List Account 124 items first.

2. In column (a), give the date the advance was made, the payee (designate associated companies with an asterisk) a brief statement of the purpose, (exploration, development, production, general loan, etc.) and the estimated date of repayment. Do not use the term indefinite in reporting

estimated date of repayment. If advances are made to a payee in connection with different projects with different arrangements for repayments, use separate lines for reporting; otherwise all advances may be grouped by payee, subject to the requirements of instruction 3 below.

3. If the beginning balance shown in column (c) does not agree with the prior year's ending balance, column (g), provide a detailed explanation in a footnote. Show all Advances made during the year in column (d) and all repayments of other credits in column (e). Report amounts shown in column (e) separately by account, as reported in column (f).

Line No.	Date of Advance, Payee, Purpose and Estimated Date of Repayment (a)	Account Number (124, 166 or 167) (b)	Balance at Beginning of Year (c)	Advances During Year (d)	Repayments or Other Credits During Year (e)	Accounts Charged (f)	Balance at End of Year (g)
1							
2							
3							
4							
5							
6							
7							
8			NOT APPLICABLE				
9							
10							
11							
12							
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PREPAYMENTS (ACCOUNT 165)

1. Report below the particulars (details) on each prepayment.

Line No.	NATURE OF PREPAYMENT	Balance at End of Year (in dollars) (b)
1	Prepaid Insurance Auto, EDP, General Liability, Property, Health	\$ 2,419,040
2	Prepaid Rents Computer Leases	897,176
3	PP Taxes (\$-);Prepaid Commitment Fees (1,244,164)	1,244,164
4	Miscellaneous Prepayments; Association Dues; Postage; Meter Leasing , Auto Lease	600,835
5		
6	TOTAL	\$ 5,161,215

Line No.	Description of Extraordinary Loss (Include the date of loss, the date of Commission Authorization to use account 182.1 and period of amortization ((mo, yr, to mo, yr) Add rows as necessary to report all data.	Balance at the Beginning of Year	Total Amount of Loss	Losses Recognized During Year	WRITTEN OFF DURING YEAR		Balance at End of Year
					Account Charged (e)	Amount (f)	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
7							
8							
9							
10							
11							
12							
13							
14							
15	TOTAL						

UNRECOVERED PLANT AND REGULATORY STUDY COSTS (ACCOUNT 182.2)

Line No.	Description of Unrecovered Plant and regulatory Study Costs (Include in the description of costs, the date of commission authorization to use Account 182.2 and period of amortization (mo, yr to mo, yr) Add rows as necessary to report all data. Number rows in sequence beginning with the next row after the last row number used for extraordinary property losses.	Balance at Beginning of Year	Total Amount of Charges	Costs Recognized During Year	WRITTEN OFF DURING YEAR		Balance at End of Year
					Account Charged (e)	Amount (f)	
		(b)	(c)	(d)	(e)	(f)	(g)
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26	TOTAL						

Name of Respondent New Jersey Natural Gas Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report April 30, 2010	Year of Report Dec 31, 2009
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PRELIMINARY SURVEY AND INVESTIGATION CHARGES (Account 183)

1. Report below particulars (details) concerning the cost of plans, surveys, and investigations made for the purpose of determining the feasibility of projects under contemplation. investigation *Charges*, and Account 183.2, Other *Preliminary Survey and Investigation Charges*.
 2. For gas companies, report separately amounts included in Account 183.1, *Preliminary Natural Gas Survey* and 3. Minor items (less than \$250,000) may be grouped by classes.

Line No.	Description and Purpose of Project (a)	Balance at Beginning of Year (b)	Debits (c)	CREDITS		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
1						
2						
3						
4						
5						
6						
7						
8		NOT APPLICABLE				
9						
10						
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12						
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40						
41						
42						
43						
44	TOTAL					

NAME OF RESPONDENT New Jersey Natural Gas Company	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report April 30, 2010	Year Ending Dec. 31, 2009
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OTHER REGULATORY ASSETS (ACCOUNT 182.3)

1. Report below the details called for concerning other regulatory assets which are created through the ratemaking actions of regulatory agencies (and not includable in other accounts).
 2. For regulatory assets being amortized, show period of amortization in column (a).

3. Minor items (5% of the Balance at End of Year for Account 182 3 or amounts less than \$250,000, whichever is less) may be grouped by classes.
 4. Report separately any "Deferred Regulatory Commission Expenses" that are also reported on pages 350-351, Regulatory Commission Expenses.

Line No.	Description and Purpose of Regulatory Assets (a)	Other	Balance at Beginning of Year (b)	Debits (c)	WRITTEN OFF DURING YEAR		Balance at End of Year (f)
					Account Charged (d)	Amount (e)	
1	Rate Case Expenditures		\$ 751,147			\$ 157,666	\$ 593,481
2	Management Audit Expenditures		808,855	-		187,668	621,187
3	Clean Energy Program (a)		12,513,110	6,464,141	908	8,022,377	10,954,874
4	Post Retirement Benefits		1,438,354		926	301,453	1,136,901
5	Remediation Expenditures		91,345,525	7,039,288	735	16,923,108	81,461,705
6	Projected Remediation Expenditures (b)		120,230,000	26,470,000		-	146,700,000
7	Transp Education/Implementation		-	-	905	-	-
8	State Consumer Education		-	-	903	-	-
9	Universal Service Fund		990,732	-	905	1,404,757	(414,025)
10	Lifeline		(535,952)	-	905	16,274	(552,226)
11	Conservation Program		2,981,701		905	1,268,983	1,712,718
12							
13	FAS 158 - Pension/OPEB		51,304,142	43,743,638		-	95,047,780
14	Pipeline Integrity Deferred Costs		-	448,349		-	448,349
15	Energy Efficient Program		-	-		127,408	(127,408)
16	CIP - Current Year		128,154	4,031,268			4,159,422
17	WNC, CIP - Prior Year		18,589,398	-		14,883,177	3,706,221
18							
19							
20							
21							
22	(a) Amortization pursuant to Clean Energy factor described on page 108d.						
23							
24							
25	(b) This amount refers to total future estimated expenditures to remediate and monitor three MGP sites.						
26							
27	This amount also appears as a regulatory liability on page 278.						
28							
29							
30							
31							
32							
33							
34							
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38							
39							
40	TOTAL		\$ 300,545,166	\$ 88,196,684		\$ 43,292,871	\$ 345,448,979

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MISCELLANEOUS DEFERRED DEBITS (ACCOUNT 186)

1. Report below the details called for concerning miscellaneous deferred debits. 2. For any deferred debit being amortized, show period of amortization in column (a)
3. Minor items (less than \$250,000) may be grouped by classes.

Line No.	Description of Miscellaneous Deferred Debits (a)	Balance at Beginning of Year (b)	Debits (c)	CREDITS		Balance at End of Year (f)
				Account charged (d)	Amount (e)	
1	Cash Surrender Value - Supplementary Life Ins	\$ 703,850	\$ 83,192	182	-	787,042
2						
3						
4						
5						
6						
7						
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36						
37						
38						
39	Miscellaneous & Billing Work in Progress	(33,994)				(4,661)
40	TOTAL	\$ 669,856				\$ 782,381

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[Next page is 234]

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ACCUMULATED DEFERRED INCOME TAXES (ACCOUNT 190)

1. Report the information called for below concerning the respondent's accounting for deferred Income Taxes.
2. At Other (Specify), include deferrals relating to other income and deductions.
3. At lines 4 and 6, add rows as necessary to report all data. Number the additional rows in sequence 4.01, 4.02, etc. and 6.01, 6.02, etc.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	CHANGES DURING THE YEAR	
			Amounts Debited to Account 410.0 (c)	Amounts Credited to Accounts 411.1 (d)
1	Account 190			
2	Electric			
3	Gas	\$2,319,289	\$0	-
4	Other (Define)			
5	TOTAL (Total of lines 2 thru 4)	2,319,289	-	-
6	Other (Specify)			
6				
6				
7	TOTAL Account 190 (Total of lines 5 thru 6.7)	2,319,289	-	-
8	Classification of TOTAL			
9	Federal Income Tax	\$2,319,289	\$0	\$0
10	State Income Tax			
11	Local Income Tax			

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ACCUMULATED DEFERRED INCOME TAXES (ACCOUNT 190) (Continued)

4. If more space is needed, use separate pages as required.

5. In the space provided below, identify by amount and classification, significant items for which deferred taxes are being provided. Indicate insignificant amounts listed under "Other".

CHANGES DURING YEAR		ADJUSTMENTS				Balances at End of Year (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Accounts 411.2 (f)	DEBITS		CREDITS			
		(g)	Amount (h)	Acct. No. (1)i	Amount (j)		
							1
							2
					\$ -	\$ 2,319,289	3
							4
					-	2,319,289	5
							6
							6.01
							6.02
					-	2,319,289	7
							8
					\$ -	\$ 2,319,289	9
							10
							11

Item 5	
<u>Significant Items</u>	
APB 11	\$2,319,289
	<u>\$2,319,289</u>

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CAPITAL STOCK (ACCOUNTS 201 AND 204)

1. Report below the details called for concerning common and preferred stock at end of year, distinguishing separate series of any general class. Show separate totals for common and preferred stock.

2. Entries in column (b) should represent the number of shares authorized by the articles of incorporation as amended to end of year.

3. Give details concerning shares of any class and series of stock authorized to be issued by a regulatory commission which have not yet been issued.

Line No.	Class and Series of Stock and Name of Stock Exchange (a)	Number of Shares Authorized by Chapter (b)	Par or stated Value Per Share (c)	Call Price at End of year (d)
1				
2	Account 201			
3	Common Stock	4,750,000	\$5.00	
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
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CAPITAL STOCK (ACCOUNTS 201 AND 204) (Continued)

4. The identification of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or noncumulative.
5. State in a footnote if any capital stock that has been nominally issued is nominally outstanding at end of year.

6. Give particulars (details) in column (a) of any nominally issued capital stock, reacquired stock, or stock in sinking and other funds which is pledged, stating name of pledgee and purpose of pledge.

OUTSTANDING PER BALANCE SHEET (Total amount outstanding without reduction for amounts held by respondent)		HELD BY RESPONDENT				
		AS REQUIRED STOCK (Account 21.7)		IN SINKING AND OTHER FUNDS		
Shares (e)	Amount (f)	Shares (g)	Cost (h)	Shares (i)	Amount (i)	
3,214,923	\$ 16,074,615					1
						2
						3
						4
						5
						6
						7
						8
						9
						10
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**CAPITAL STOCK SUBSCRIBED, CAPITAL STOCK LIABILITY FOR CONVERSION,
PREMIUM ON CAPITAL STOCK, AND INSTALLMENTS RECEIVED ON CAPITAL STOCK**
(ACCOUNTS 202, 203, 205, 206, 207, AND 212)

- | | |
|---|--|
| 1. Show for each of the above accounts the amounts applying to each class and series of capital stock.
2. For account 202, <i>Common Stock Subscribed</i> , and Account 205, <i>Preferred Stock Subscribed</i> , show the subscription price and the balance due on each class at the end of year. | 3. Describe in a footnote the agreement and transactions under which a conversion liability existed under Account 203, <i>Common Stock Liability for Conversion</i> , or Account 206, <i>Preferred Stock Liability for conversion</i> , at the end of year.
4. For Premium on Account 207, <i>Capital Stock</i> , designate with an asterisk in column (b), any amounts representing the excess of consideration received over stated values of stocks without par value. |
|---|--|

Line No.	Name of Account and Description of Item (a)	* (b)	Number of Shares (c)	Amount (d)
1	Account 207 - Premium on capital stock		3,214,923	\$ 11,269,176
2	Common stock par value \$5.00			
3				
4				
5	Accounts 202, 203, 205, 206 and 212			
6				
7				
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40				\$ 11,269,176

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OTHER PAID-IN CAPITAL (ACCOUNTS 208-211)

1. Report below the balance at the end of the year and the information specified below for the respective other paid-in capital accounts. Provide a subheading for each account and show a total for the account, as well as a total of all accounts for reconciliation with the balance sheet, page 112. Explain changes made in any account during the year and give the accounting entries effecting such change.

(a) *Donations Received from Stockholders (Account 208)* - State amount and briefly explain the origin and purpose of each donation.

(b) *Reduction in Par or Stated Value of Capital Stock (Account 209)* State amount and briefly explain the capital changes that gave rise to amounts reported under the caption including identification with the class and series of stock to which related.

(c) *Gain or Resale of Cancellation of Reacquired Capital Stock (Account 210)* Report balance at end of year, credits, debits, and balance at end of year with a designation of the nature of each credit and debit identified by the class and series of stock to which related.

(d) *Miscellaneous Paid-In Capital (Account 211)* - Classify amounts included in this account according to captions that, together with brief explanations, disclose the general nature of the transactions that gave rise to the reported amounts.

Line No.	Item (a)	Amount (b)
1	Account 208 - Donations received from stockholders	
2	The donations represent the flow-through of funds generated from the issuance of	
3	New Jersey Resources Corporation common stock through public sales,	
4	and other contributions.	\$ 351,753,056
5		
6		
7		
8	Accounts 209, 210 and 211	
9		
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11		
12		
13		
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40		\$ 351,753,056

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DISCOUNT ON CAPITAL STOCK (ACCOUNT 213)

1. Report the balance at end of year of discount on capital stock for each class and series of capital stock. Use as many rows as necessary to report all data.

2. If any changes occurred during the year in the balances with respect to any class or series of stock, attach a statement giving details of the change. State the reason for any charge-off during the year and specify the account charged.

Line No.	Class and Series of Stock (a)	Balance at End of Year (b)
1	None	
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15	TOTAL	-

CAPITAL STOCK EXPENSE (ACCOUNT 214)

1. Report the balance at end of year of capital stock expenses for each class and series of capital stock. Use as many rows as necessary to report all data. Number the rows in sequence starting from the last row number used for Discount on Capital Stock above.

2. If any change occurred during the year in the balance with respect to any class or series of stock, attach a statement giving details of the change. State the reason for any charge-off of capital stock expenses, and specify the account charged.

Line No.	Class and Series of Stock (a)	Balance at End of Year (b)
16	None	
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29	TOTAL	-

<p style="text-align: center;">NAME OF RESPONDENT New Jersey Natural Gas Company</p>	<p style="text-align: center;">This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission</p>	<p style="text-align: center;">Date of Report <i>April 30, 2010</i></p>	<p style="text-align: center;">Year Ending Dec. 31, 2009</p>
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**SECURITIES ISSUED OR ASSUMED &
SECURITIES REFUNDED OR RETIRED DURING THE YEAR**

1. Furnish a supplemental statement briefly describing security financing and refinancing transactions during the year and the accounting for the securities, discounts, premiums, expenses and related gains or losses. Identify as to Commission authorization numbers and dates.

2. Provide details showing the full accounting for the total principal amount, par value, or stated value of each class and series of security issued, assumed, retired, or refunded and the accounting for premiums, discounts, expenses, and gains or losses relating to the securities. Set forth the facts of the accounting clearly with regard to redemption premiums, unamortized discounts, expenses and gain or losses relating to securities retired or refunded including the accounting for such amounts carried in the respondent's accounts at the date of the refunding or refinancing transactions with respect to securities previously refunded or retired.

3. Include in the identification of each class and series of security as appropriate, the interest or dividend rate, nominal date of issuance, maturity date, aggregate principal amount, par value or stated value and number of shares. Give also the issuance of redemption price and name of the principal underwriting firm through which the security transactions were consummated.

4. Where the accounting for amounts relating to securities refunded or retired is other than that specified in General Instruction 17 of the Uniform System of Accounts, cite the Commission authorization for different accounting and state the accounting method.

5. For securities assumed, give the name of the company for which the liability on the securities was assumed as well as details of the transactions whereby the respondent undertook to pay obligations of another company. If any unamortized discount, premiums, expenses and gains or losses were taken over onto the respondent's books, furnish details of these amounts with amounts relating to refunded securities clearly earmarked.

In October 2005, NJNG entered into a loan agreement under which the Economic Development Authority (EDA) loaned NJNG the proceeds from \$35.8 million of tax-exempt EDA Bonds. NJNG deposited \$15.0 million of the proceeds into a construction fund to finance subsequent construction in the northern division of NJNG's territory. The EDA's Series 2005C Bonds are supported by NJNG's 4.9 percent Series KK bonds with a maturity date of October 1, 2040. NJNG drew down \$10.8 million from the construction fund prior to fiscal year 2009 and drew down the remaining \$4.2 million during December 2008.

In May 2008, NJNG issued \$125 million of 5.6 percent senior notes due May 15, 2018 in the private placement market pursuant to a note purchase agreement. The notes are secured until the release date (which is the date at which the security provided by the pledge under NJNG's mortgage indenture would no longer be available to holders of any outstanding series of NJNG's senior secured notes and such indebtedness would become senior unsecured indebtedness) by an equal amount of NJNG first mortgage bonds (Series LL), and interest is payable on the Notes semi-annually. The proceeds from the Notes were used to refinance short-term debt and will fund capital expenditure requirements.

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LONG -TERM DEBT (ACCOUNTS 221, 222, 223 AND 224)

- | | |
|--|--|
| <p>1. Report by Balance Sheet Account the details concerning long-term debt included in Account 221, Bonds, 222, Reacquired Bonds, 223, Advances from Associated Companies, and 224, Other Long-Term Debt.</p> <p>2. For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds.</p> | <p>3. For Advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column (a) names of associated companies from which advances were received.</p> <p>4. For receivers' certificates, show in column (a) the name of the court and date of court order under which such certificates were issued.</p> |
|--|--|

Line No.	Class and Series of Obligation and Name of Stock Exchange (a)	Nominal Date of Issue (b)	Date of Maturity	Outstanding (Total amount outstanding without reduction for amounts held by respondent) (d)
1	Account 221-Bonds			
2	First Mortgage Bonds:			
3				
4				
5				
6				
7	Series W Docket GF93060218	08/01/93	08/01/23	\$ -
8	Series X Docket GF93060260	11/01/93	11/01/08	-
9	Series Y Docket GF94070317	08/01/94	08/01/24	-
10	Series Z Docket GF93060260	10/01/94	10/01/04	-
11	Series AA Docket GF95030133	08/01/95	08/01/30	25,000,000
12	Series BB Docket GF95030133	08/01/95	08/01/30	16,000,000
13	Series CC Docket GF93060260	10/01/95	10/01/10	-
14	Series DD Docket GF97070504	09/01/97	09/01/27	13,500,000
15	Series EE Docket GF97100763	01/01/98	01/01/28	9,545,000
16	Series FF Docket GF97100763	01/01/98	01/01/28	15,000,000
17	Series GG Docket GF980020082	04/01/98	04/01/33	18,000,000
18	Series HH Docket GF03030223	12/01/03	12/01/38	12,000,000
19	Series II Docket GF05060544	10/01/05	08/01/23	10,300,000
20	Series JJ Docket GF05060544	10/01/05	08/01/24	10,500,000
21	Series KK Docket GF05060544	10/01/05	10/01/40	15,000,000
22	Series LL Docket Private Placement	05/15/2008	05/15/18	125,000,000
23				
24				
25	Other Long-Term Debt Obligations			
26	Private Placement Docket GF03030223	03/15/04	03/15/14	60,000,000
27				
28	Interest on capital meter lease			
29				
30				
31				
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39				
40				\$ 329,845,000

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LONG -TERM DEBT (ACCOUNTS 22, 222, 223 AND 224) (Continued)

5. In a supplemental statement, give explanatory details for Accounts 223 and 224 of net changes during the year. With respect to long-term advances, show for each company: (a) principal advanced during year (b) interest added to principal amount, and (c) principal repaid during year. Give Commission authorization numbers and dates.

6. If the respondent has pledged any of its long-term debt securities, give particulars (details) in a footnote, including name of the pledgee and purpose of the pledge.

7. If the respondent has any long-term securities that have been nominally issued and are nominally outstanding at end of year, describe such securities in a footnote.

8. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (f). Explain in a footnote any difference between the total of column (f) and the total Account 427 Interest on Long-Term Debt and Account 430. Interest on Debt to Associated Companies.

9. Give details concerning any long-term debt authorized by a regulatory commission but not yet issued.

INTEREST FOR YEAR		HELD BY RESPONDENT		Redemption Price Per \$100 at End of Year	Line No.
Rate (in %)	Amount	Reacquired Bonds (Account 222)	Sinking and Other Funds		
(e)	(f)	(g)	(h)	(i)	
					1
					2
					3
					4
					6
Series W	5.380%	-	-	(1)	7
Series X	6.270%	(313,500)	-	(1)	8
Series Y	6.250%	-	-	(1)	9
				(1)	10
Series AA	Variable	155,549	-	(1)	11
Series BB	Variable	99,551	-	(1)	12
Series CC	6.880%	1,375,000	-	(1)	13
Series DD	Variable	83,996	-	(1)	14
Series EE	Variable	57,103	-	(1)	15
Series FF	Variable	87,265	-	(1)	16
Series GG	Variable	104,719	-	(1)	17
Series HH	5.000%	600,000	-	(1)	18
Series II	4.500%	463,500	-	(1)	19
Series JJ	4.600%	483,000	-	(1)	20
Series KK	4.900%	735,000	-	-	21
Series LL	5.600%	7,000,000	-	-	22
					23
					24
					25
		2,865,924			26
(1) Redemption provision not yet in effect.		1,702,172			27
					28
					29
					30
					31
					32
					33
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					39
	\$ 15,499,279	\$ -	\$ -		40

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UNAMORTIZED DEBT EXPENSE, PREMIUM AND DISCOUNT ON LONG-TERM DEBT (ACCOUNTS 181, 225,226)

- | | |
|---|---|
| 1. Report under separate subheadings for Unamortized Debt Expense, Unamortized Premium on Long-Term Debt and Unamortized Discount on Long-Term Debt, details of expense, premium or discount applicable to each class and series of long-term debt. | 2. Show premium amounts by enclosing the figures in parentheses.
3. In column (b) show the principal amount of bonds or other long term debt originally issued.
4. In column (c) show the expense, premium or discount with respect to the amount at bonds or other long-term debt originally issued. |
|---|---|

Line No.	Designation of Long-Term Debt (a)	Principal Amount of Debt Issued (b)	Total Expense Premium or discount (1) (c)	AMORTIZATION PERIOD	
				Date From (d)	Date To (e)
1	First Mortgage Bonds:				
2					
3					
4	Series S				
10	Series AA	\$ 25,000,000	1,999,965	8/1/1995	8/1/2030
11	Series BB	16,000,000	772,872	8/1/1995	8/1/2030
12	Series CC	20,000,000	530,103	10/1/1995	10/1/2010
13	Series DD	13,500,000	1,363,270	9/1/1997	9/1/2027
14	Series EE	9,545,000	610,016	01/01/98	1/1/2028
15	Series FF	15,000,000	1,018,468	01/01/98	1/1/2028
16	Series GG	18,000,000	484,107	04/01/98	4/1/2033
17	Series HH	12,000,000	813,334	01/01/04	12/31/2038
18	Series II	10,300,000	212,812	10/1/2005	8/1/2023
19	Series JJ	10,500,000	216,867	10/1/2005	8/1/2024
20	Series KK	15,000,000	377,982	10/1/2005	10/1/2040
21	Series LL	125,000,000	621,398	5/15/2008	5/15/2018
22	Series W/Y				
23	EDA Auction (for bonds AA, BB, DD, EE, FF, GG)		818,962	various	various
24	Rate Cap Protection (for bonds AA, BB, DD, EE, FF, GG)		469,152	6/2001	6/2009
25	Private Placement	60,000,000	424,271	3/15/2004	3/15/2014
26					
27	Notes:				
28					
29	(1) Figures include debt expense and redemption premium costs.				
30					
31					
32					
33					
34					
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NAME OF RESPONDENT New Jersey Natural Gas Company	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report April 30, 2010	Year Ending Dec. 31, 2009
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UNAMORTIZED DEBT EXPENSE, PREMIUM AND DISCOUNT ON LONG-TERM DEBT (ACCOUNTS 181, 225,226)
(Cont.)

5. Furnish in a footnote details regarding the treatment of UNAMORTIZED debt expense, premium or discount associated with issues redeemed during the year. Also, give in a footnote the date of the commission's authorization of treatment other than as specified by the Uniform System of Accounts.

6. Identify separately undisposed amounts applicable to issues which were redeemed in prior years.

7. Explain any debits and credits other than amortization debited to Account 428. Amortization of Debt Discount and Expense, of credited to Account 429, Amortization of Premium on Debt-credit.

Balances at beginning of Year (f)	Debits During Year (g)	Credits During Year (h)	Balance at End of Year (i)	Line No.
				1
				2
				3
\$ 35,507	\$ -	\$ 35,507	\$ -	4
1,281,585	-	59,439	1,222,146	10
221,069	-	10,253	210,816	11
62,150	-	36,321	25,829	12
600,051	-	32,184	567,867	13
390,843	-	20,594	370,249	14
652,503	-	34,382	618,121	15
337,695	-	13,938	323,757	16
910,390	-	30,452	879,938	17
156,616	-	10,400	146,216	18
446,754	-	30,681	416,073	19
1,061,830	(161,204)	31,316	869,310	20
606,392	-	110,728	495,664	21
466,707	-	29,874	436,833	22
634,706	-	30,691	604,015	23
-	-	-	-	24
224,365	-	42,737	181,628	25
				26
\$ 8,089,163	\$ (161,204)	\$ 559,497	\$ 7,368,462	27
				28
				29
Reconciliation to Amortization Expense:				30
Less: Equity adjustment to Other Comprehensive Income		-		31
Less: Fee included with interest expense		-		32
				33
				34
Balance of A/C 428 on page 116		559,497		35
				36
				37
				38
				39
				40

NAME OF RESPONDENT
New Jersey Natural Gas Company

This Report is:
 An Original
 A Resubmission

Date of Report
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Year Ending
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UNAMORTIZED LOSS AND GAIN ON REACQUIRED DEBT (ACCOUNTS 189, 257)

1. Report under separate subheadings for Unamortized Loss and Unamortized Gain on Reacquired Debt. details of gain and loss, including maturity date, on reacquisition applicable to each class and series of long-term debt. If gain or loss resulted from a refunding transaction, include also the maturity date of the new issue.
2. In column (c) show the principal amount of bonds or other long-term debt reacquired.

3. In column (d) show the net loss realized on each debt reacquisition as computed in accordance with General Instruction 17 of the Uniform Systems of Accounts.
4. Show loss amounts by enclosing the figures in parenthesis
5. Explain in a footnote any debits or credits other than amortization debited to Account 428.1, *Amortization of Loss on reacquired Debt*, or credited to Account 429.1, *Amortization of Gain on Reacquired Debt-Credit*.

Line No.	Designation of Long-Term Debt (a)	Date Reacquired (b)	Principal of Debt Reacquired (c)	Net Gain or Net Loss (d)	Balance at Beginning of Year (e)	Balance at End of Year (f)
1	Account 257				\$ -	\$ -
2						
3						
4						
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NONE

NAME OF RESPONDENT New Jersey Natural Gas Company	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report <i>April 30, 2010</i>	Year Ending Dec. 31, 2009
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RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES

1. Report the reconciliation of reported net income for the year with taxable income used in computing Federal Income Tax accruals and show computation of such tax accruals. Include in the reconciliation, as far as practicable, the same detail as furnished on Schedule M-1 of the tax return for the year. Submit a reconciliation even through there is no taxable income for the year. Indicate clearly the nature of such amount.

2. If the utility is a member of a group that files consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, intercompany amounts to be eliminated in such a consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignments, or sharing of the consolidated tax among the group members.

Line No.	DETAILS (a)	Amount (b)
1		
2	Net Income for the year (Page 116)	
3	Reconciling Items for the Year	
4		
5	Taxable Income Not Reported on Books	
6		
7		
8		
9	See pages 261A 261 B	
10		
11		
12		
13		
14	Income recorded on Books not Included on Return	
15		
16		
17		
18		
19	Deductions on Return not Charged Against Book Income	
20		
21		
22		
23		
24		
25		
26		
27	Federal Tax Net Income	
28	Show Computation of Tax	
29		
30		
31		
32		
33		
34		
35		

NAME OF RESPONDENT New Jersey Natural Gas Company	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report April 30, 2010	Year of Report Dec. 31, 2009
1 NET INCOME FOR THE YEAR (PAGE 116)			\$ 65,830,939
2 RECONCILING ITEMS FOR THE YEAR			
3 FEDERAL INCOME TAXES AS PROVIDED			<u>29,026,390</u>
			94,857,329
4 TAXABLE INCOME NOT REPORTED ON BOOKS:			-
			<u>-</u>
9 DEDUCTIONS REPORTED ON BOOKS NOT DEDUCTED FOR RETURN: COST OF REMOVAL CIAC CAPITALIZED INTEREST EXPENSE TRAVEL & ENTERTAINMENT GCUA CONSTRUCTION DEPOSITS GENERAL ACCRUALS: INVENTORIES, BENEFITS, OTHERS COAL GAS ADJUSTMENTS PENSION PLAN			(685,352) 95,489 (474,249) 23,944 (16,828,440) (128,211) 290,923 9,883,820 (28,233,204)
			<u>(36,055,280)</u>
BALANCE CARRIED FORWARD			<u>58,802,049</u>

NAME OF RESPONDENT New Jersey Natural Gas Company	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report April 30, 2010	Year of Report Dec. 31, 2009
BALANCE BROUGHT FORWARD		58,802,049	
14 INCOME REPORTED ON BOOKS NOT INCLUDED IN RETURN: LIFE INSURANCE ADJUSTMENT, NET		(38,866)	
		<u>(38,866)</u>	
19 DEDUCTIONS ON RETURN NOT CHARGED AGAINST BOOK INCOME:			
CORS PRE ACRS	5,010,513		
401K RESTRUCTURING	947,204		
MEDICARE MODERNIZATION	453,754		
'AFUDC Equity	(568,109)		
PROPERTY RELATED ADJUSTMENTS	58,913,646		
CONSERVATION PROGRAM	(966,938)		
BAD DEBT RESERVE	(1,801,857)		
OPEB BENEFITS	3,554,086		
'FLOW THROUGH DEPRECIATION	726,424		
'APB 23 ADJUSTMENT	(1,517,591)		
WEATHER NORMALIZATION	13,087,829		
MISC. AUDIT ADJS; GN/LS DISPOSITIONS; ETC.	(3,569,066)		
		<u>74,269,895</u>	
		<u>(15,428,980)</u>	
27 FEDERAL TAX NET INCOME			
28 COMPUTATION OF TAX: TAX AT 35%		(5,400,143)	
	(321,708)		
INVESTMENT TAX CREDIT RESTRUCTURE OF 401K/ESOP			
		<u>(321,708)</u>	
		<u>\$ (5,721,851) (a)</u>	
CURRENT TAX PROVISION (PAGE 114)			
(a) Income Taxes - Federal (409.1) - Line 15, Page 114	(6,883,808)		
Income Taxes - Federal (409.2) - Line 53, Page 116	1,161,957		
Current Tax Provision	<u>\$ (5,721,851)</u>		

NAME OF RESPONDENT New Jersey Natural Gas Company	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report April 30, 2010	Year Ending Dec. 31, 2009
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TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR

1. Give details of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.

2. Include on this page, taxes paid during the year and charged directly to final accounts, (not charged to prepaid or accrued taxes). Enter the amounts in both column (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.

3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to the portion of prepaid taxes charged to current year and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.

4. List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.

Line No.	Kind of Tax (See instruction 5)	BALANCE AT BEGINNING OF YEAR	
		Taxes Accrued (b)	Prepaid Taxes (c)
1	Federal Income Tax - current year (26310)	\$ 17,616,203	
2	Federal Income Tax - prior year (26320)	(2,218,029)	
3	Old Age Benefits (FICA) (26430)	-	
4	Federal Unemployment Tax (FUI) (26440)	(329)	
5	State Unemployment Tax (SUI) (26450)	964	
6	Sales and Use Tax (26460)	19,504	
7	TEFA Tax Payable (26415)	(315,185)	
8	N.J. C.B.T. Tax - Current (26425)	(2,895,219)	
9	N.J. Sales Tax - Revenue (26465)	(6,450,403)	
10	FIN 48 - Current (26330)	3,859,897	
11			
12			
13			
14			
15	TOTAL	\$ 9,617,402	\$ -

DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged)

Line No.	Electric (Account 408.1, 409.1)	Gas (Account 408.1, 409.1)	Other Utility Department (Account 408.1, 409.1)	Other Income and Deductions (Account 408.1, 409.2)
	(l)	(j)	(k)	(l)
1	Federal Income Tax	\$ 17,462,955	\$ -	\$ 1,034,692
2	Old Age Benefits (FICA)	3,250,221		
3	Federal Unemployment Tax (FUI)	35,085		
4	State Unemployment Tax (SUI)	146,775		
5	Miscellaneous State Taxes	26,933		
6	Sales and Use Tax	195,051		
7	Tax Credit Transfer	(671,608)		
8	Real Estate Tax	534,524		
9	TEFA Tax	8,532,938		
10	Excise Tax	111		
11	N.J. Sales Tax Expense - Revenue	55,229,172		
12	N.J. Corporate Business Tax	5,627,595		\$ 305,281
13	FIN 48 - Current			
14				
15	TOTAL	\$ 90,369,751	\$ -	\$ 1,339,973

(25,897,909)

NAME OF RESPONDENT New Jersey Natural Gas Company	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report April 30, 2010	Year Ending Dec. 31, 2009
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TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

5. If any tax (exclude Federal and State income taxes) covers more than one year, show the required information separately for each tax year, identifying the year in column (a).
6. Enter all adjustments of the accrued and prepaid, tax account in column (f) and explain each adjustment in a footnote. Designate debit adjustments by parentheses.
7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.
8. Show in columns (i) thru (p) how the tax accounts were distributed. Show both the utility department and number of account charged. For taxes charged to utility plant, show the number of the appropriate balance sheet plant account or subaccount.
9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.
10. Item under \$250,000 may be grouped.

Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments * (f)	BALANCE AT END OF YEAR		
			Tax Accrued (Account 236) (g)	Prepaid Taxes (Included in Acct. 165) (h)	Line No.
\$ 18,497,647	\$ 9,310,152	\$ 12,645,740	\$ 39,449,438		1
-	-	(1,708,034)	(3,926,063)		2
3,250,221	5,148,520	1,898,128	(171.00)		3
35,085	35,746	-	(991)		4
146,775	149,423	-	(1,684)		5
195,051	307,099	117,012	24,468		6
8,532,938	10,037,002	-	(1,819,249)		7
5,932,876	2,798,648	(1,773,679)	(1,534,670)		8
55,229,172	56,553,681	-	(7,774,912)		9
-	-	3,554,595	7,414,492		10
					11
					12
					13
					14
\$ 91,819,764	\$ 84,340,271	\$ 14,733,762	\$ 31,830,657		15

DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged)

Extraordinary Items (Account 409.3) (m)	Other Utility Opn. Income (Account 408.1, 409.1) (n)	Adjustment to Ret. Earnings (Account 439) (o)	Other (p)	Line No.
				1
				2
				3
				4
				5
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* Federal Income Tax Adjustments are comprised of the net of a reclassification between current and prior year tax reserve. Remaining adjustments relate to intercompany cost allocations and timing differences.

Name of Respondent New Jersey Natural Gas Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report April 30, 2010	Year of Report Dec. 31, 2009
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INVESTMENT TAX CREDITS GENERATED AND UTILIZED

1. Prepare this page regardless of the method of accounting adopted for the investment tax credits. By footnote state the method of accounting adopted, and whether the company has consented or is required by another Commission to pass the tax credits on to customers.
2. As Indicated in column (a) , show each year's activities from 1962 through the year covered by this report, identifying the data by the indicated percentages.
3. Report in columns (b) and (e) the amount of investment tax credits generated from properties acquired for use in utility operations. Report in columns (c) and (f) the amount of such generated credits utilized in computing the annual income taxes. Also explain by footnote any adjustments to columns (b) through (f) such as corrections, etc., or carry back of unused credits. Such adjustments should be carried back or forward to the applicable years.
4. Report in column (d), the weighted-average useful life of all properties used in computing the investment tax credits in column (b). Also, show in this column for the year 1971 and thereafter, the option exercised [(1) rate base treatment, (2) ratable flow through, or (3) flow through] for rate purposes in accordance with section 46 (f) of the Internal Revenue Code.
5. Show by footnote (page 551, Footnotes) any unused credits available at end of each year for carrying forward as a reduction of taxes in subsequent years.

Line No.	Year (a)	Gas			Other Departments or Operations	
		Generated (b)	Utilized (c)	Weighted Average Life of Property (d)	Generated (e)	Utilized (f)
1	1962-78					
2	3%					
3	4%					
4	7%					
5	10%					
6	11%					
7						
8	1979					
9	3%					
10	4%					
11	7%					
12	10%					
13	11%					
14						
15	1980					
16	3%					
17	4%					
18	7%					
19	10%					
20	11%					
21						
22						
23	1981					
24	3%					
25	4%					
26	6%					
27	7%					
28	10%					
29	11%					
30						
31						
32	1982					
33	3%					
34	4%					
35	6%					
36	7%					
37	10%					
38	11%					
39						
40						

NOT APPLICABLE

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INVESTMENT TAX CREDITS GENERATED AND UTILIZED (Continued)

Line No.	Year (a)	Generated (b)	Utilized (c)	Weighted Average Life of Property (d)	Generated (e)	Utilized (f)
41	1,983					
42	3%					
43	4%					
44	6%					
45	7%					
46	8%					
47	10%	NOT APPLICABLE				
48	11%					
49						
50						
51	1,984					
52	3%					
53	4%					
54	6%					
55	7%					
56	8%					
57	10%					
58	11%					
59						
60						
61	1,985					
62	3%					
63	4%					
64	6%					
65	7%					
66	8%					
67	10%					
68	11%					
69						
70						
71	1,986					
72	3%					
73	4%					
74	6%					
75	7%					
76	8%					
77	11%					
78						
79	1,987					
80	10%					
81						
82	1,988					
83	10%					
84						
85	1,989					
86	10%					
87						

NAME OF RESPONDENT New Jersey Natural Gas Company	This Report is: (1) <input type="checkbox"/> x An Original (2) <input type="checkbox"/> A Resubmission	Date of Report April 30, 2010	Year of Report Dec. 31, 2009
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PRODUCTION PROPERTIES HELD FOR FUTURE USE (Account 105.1)

Report below information applicable to Account 255.
When appropriate, segregate the balances and transactions
by utility and nonutility operations. Explain by footnote any

correction adjustments to the account balance shown in col-
umn (g). Include in column (1) the average period over which
the tax credits are amortized.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Deferred for Year		Allocation to Current Year's Income		Adjustments (g)
			Account No. (c)	Amount (d)	Account No. (e)	Amount (f)	
1	Gas Utility						
2	3%						
3	4%						
4	7%						
5	10%						
6							
7							
8	TOTAL						
9	Other (List separately and show 3%, 4%, 7%, 10% and TOTAL						
10							
11							
12							
13							
14							
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48							

NOT APPLICABLE

Name of Respondent New Jersey Natural Gas Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report April 30, 2010	Year of Report Dec. 31, 2009
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ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255) (Continued)

Balance at End Of Year (h)	Average Period Of Allocation To Income (i)	Adjustment Explanation	Line No.
		NOT APPLICABLE	1
			2
			3
			4
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		48	

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MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES (ACCOUNT 242)

1. Describe and report the amount of other current and accrued liabilities at the end of the year. 2. Minor items (less than \$250,000) may be grouped under appropriate title.

Line No.	Item (a)	Balance at End of Year (b)
1	Pension	\$ 13,709,956
2	Vacation Reserve	1,845,163
3	BPU Assessment	895,343
4	S&P Fringe Benefits	415,639
6	Legal	(4,589)
7	Commitment fees	241,710
8	Excess Pension Benefits	666,979
9	Clean Energy - Current	10,954,873
10	Tax Collections Payable	76,504
11	Vehicle Lease Obligation	321,769
12	Other	656,184
13		
14		
15		
16		
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44		
45	TOTAL	\$ 29,779,531

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OTHER DEFERRED CREDITS (ACCOUNT 253)

1. Report below the details called for concerning other deferred credits. 2. For any deferred credit being amortized, show the period of amortization.
 3. Minor items (less than \$250,000) may be grouped by classes.

Line No.	Description of Other Deferred Credits (a)	Balance at Beginning of Year (b)	DEBITS		Credits (e)	Balance at End of Year (f)
			Contra Account (c)	Amount (d)		
1	Miscellaneous	145	131	345	-	(200)
2	OPEB Medicare Receivable	(3,176,758)	143	420,990	-	(3,597,748)
3	OPEB FAS106 & FAS 158 Reserve	22,238,340	131	-	20,837,122	43,075,462
4	REG Liability PEP	270,347	143	-	1,344,728	1,615,075
5						
6						
7						
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44						
45	TOTAL	\$ 19,332,074		\$ 421,335	\$ 22,181,850	\$ 41,092,589

Name of Respondent New Jersey Natural Gas Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report April 30, 2010	Year of Report Dec. 31, 2009
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UNDELIVERED GAS OBLIGATIONS UNDER SALES AGREEMENTS

1. Report below the information called for concerning obligations to customers under take or pay clauses of gas sale agreements. If any of the obligations are included in an account other than 253, Other *Deferred Credits*, show the account in which included and on page 266 of this report show the aggregate dollar amount with notation that details are reported on this page. Explain why any take or pay obligations were not included in Account 253.

2. If any obligation at the beginning of year (or which arose during the year) was cancelled, forfeited by the customer, or applied to another purpose, state in a footnote gas volume and dollar amount, period when such obligation arose, accounting entries, and give a concise explanation

Line No.	Name of Customer (Designate associated companies with an asterisk) (a)	Respond-ent's FERC Rate Schedule No. (b)	BALANCE AT BEGINNING OF YEAR	
			Mcf (14.73 psia at 60 °F) (c)	Amount (d)
1	NOT APPLICABLE			
2				
3				
4				
5				
6				
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8				
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42				
43				
44				
45				
46	TOTAL			

Name of Respondent New Jersey Natural Gas Company	This Report is: (1) <input checked="" type="checkbox"/> An Original	Date of Report April 30, 2010	Year of Report Dec. 31, 2009
	(2) <input type="checkbox"/> A Resubmission		

UNDELIVERED GAS OBLIGATIONS UNDER SALES AGREEMENTS (Continued)

of circumstances causing forfeiture or other disposition of the take or pay obligation.

3. If for any reason a take or pay situation is in controversy, list the amount of those prepayment claims which have not been paid, together with footnote notation that the amount is in controversy (and any explanation the respondent chooses to make).

4. If any delivery obligation was determined other than by reference to amounts per Mcf or demand-commodity factors, furnish a concise explanation of basis of computation in a footnote.

BALANCE AT END OF YEAR		UNDELIVERED GAS FOR CURRENT YEAR			Make-Up Period Expiration Date (j)	Line No.
Mcf (14.73 psia at 60°F) (e)	Amount (f)	Cents Per Mcf (g)	Mcf (14.73 psia at 60°F) (h)	Percent of Year's Required Delivery (i)		
			NOT APPLICABLE			1
						2
						3
						4
						5
						6
						7
						8
						9
						10
						11
						12
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						44
						45
						46

Name of Respondent New Jersey Natural Gas Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report April 30, 2010	Year of Report Dec. 31, 2009
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ACCUMULATED DEFERRED INCOME TAXES – ACCELERATED AMORTIZATION PROPERTY (Account 281)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amortizable property
 2. For Other (Specify), include deferrals relating to other

Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1 (c)	Amount Credited to Account 411.1 (d)
1	Accelerated Amortization (Account 281)			
2	Electric			
3	Defense Facilities			
4	Pollution Control Facilities			
5	Other			
6	NOT APPLICABLE			
7				
8	TOTAL Electric (Enter Total of Lines 3 thru 7)			
9	Gas			
10	Defense Facilities			
11	Pollution Control Facilities			
12	Other			
13				
14				
15	TOTAL Gas (Enter Total of lines 10 thru 14)			
16	Other (Specify)			
17	TOTAL (Acct 281) (Total of lines 8, 15 and 16)			
18	Classification of TOTAL			
19	Federal Income Tax			
20	State Income Tax			
21	Local Income Tax			

NOTES

Name of Respondent New Jersey Natural Gas Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report April 30, 2010	Year of Report Dec. 31, 2009
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ACCUMULATED DEFERRED INCOME TAXES – ACCELERATED AMORTIZATION PROPERTY (Account 281) (Continued)

Income and deductions.
 3. Use separate pages as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits			
		Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)	(k)	
							1
							2
							3
							4
							5
							6
							7
							8
							9
							10
							11
							12
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							20
							21

NOT APPLICABLE

NOTES (Continued)

NAME OF RESPONDENT New Jersey Natural Gas Company	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report <i>April 30, 2010</i>	Year Ending Dec. 31, 2009
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ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (ACCOUNT 282)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to property not subject to accelerated amortization. 2. For other, include deferrals relating to other income and deductions.

Line No.	Account subdivisions (a)	Balance at Beginning of Year (b)	Amounts Debited to Account 410.1 (c)	Amounts Credited to Account (411.1) (d)
1	Account 282			
2	Electric			
3	Gas	\$ 130,456,883	\$ -	\$ 34,978,454
4	Other (Define)			
5	Total (Enter total of lines 2 thru 4)	130,456,883	-	34,978,454
6	Other (Specify)			
6.01				
6.02				
7	Total Account 282 (Enter Total of Lines 5 thru 6.?)	130,456,883	-	34,978,454
8	Classification of TOTAL			
9	Federal Income Tax	\$ 130,456,883	\$ -	\$ 34,978,454
10	State Income Tax			
11	Local Income Tax			

NAME OF RESPONDENT New Jersey Natural Gas Company	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report April 30, 2010	Year Ending Dec. 31, 2009
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ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (ACCOUNT 282) (Continued)

3. Add rows as necessary to report all data. When rows are added, the additional row numbers should follow in sequence, 4.01, 4.02 and 6.01, 6.02, etc.. Use separate pages as required.

CHANGES DURING THE YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits			
		Account No. (g)	Amount (h)	Account No. (i)	Amount (j)		
							1
							2
					\$ -	\$ 165,435,337	3
							4
-						165,435,337	5
							6
							6.01
							6.02
-						165,435,337	7
							8
\$ -					\$ -	\$ 165,435,337	9
							10
							11

NAME OF RESPONDENT
New Jersey Natural Gas Company

This Report is:
 An Original
 A Resubmission

Date of Report
April 30, 2010

Year Ending
Dec. 31, 2009

ACCUMULATED DEFERRED INCOME TAXES - OTHER (ACCOUNT 283)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amounts recorded in Accounts 283. 2. For other, include deferrals relating to other income and deductions.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Account 283			
2	Electric			
3	Gas	\$ 74,465,157	\$ 1,504,786	\$ 10,677,511
4	Other (Define)			
5	Total (Enter total of lines 2 thru 4)	74,465,157	1,504,786	10,677,511
6	Other (Specify)			
6.01				
6.02				
7	TOTAL Account 283 (Total of Lines 5 thru 6.?)	74,465,157	1,504,786	10,677,511
8	Classification of TOTAL			
9	Federal Income Tax	\$ 74,465,157	\$ 1,504,786	\$ 10,677,511
10	State Income Tax			
11	Local Income Tax			

NAME OF RESPONDENT New Jersey Natural Gas Company	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report <i>April 30, 2010</i>	Year Ending Dec. 31, 2009
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ACCUMULATED DEFERRED INCOME TAXES - OTHER (ACCOUNT 283) (Continued)

4. Add rows as necessary to report all data. When rows are added, the additional row numbers should follow in sequence, 4.01, 4.02 and 6.01, 6.02, etc.. Use separate pages as required.

CHANGES DURING THE YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits			
		Account No. (g)	Amount (h)	(i)	(j)		
							1
			\$ -		\$ -	\$ 83,637,882	2
							3
							4
			-		-	83,637,882	5
							6
							6.01
							6.02
			-		-	83,637,882	7
							8
			\$ -		\$ -	\$ 83,637,882	9
							10
							11

Item 3
Significant Items

Non-Property	\$ 57,693,445
NJ C.B.T. Deferred	25,944,437
OCI Taxes - FIT & CBT	-
 Total	 <u>\$ 83,637,882</u>

NAME OF RESPONDENT New Jersey Natural Gas Company	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report April 30, 2010	Year Ending Dec. 31, 2009
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OTHER REGULATORY LIABILITIES (ACCOUNT 254)

1. Report below the details called for concerning other regulatory liabilities which are created through the ratemaking actions of regulatory agencies (and not includable in other amounts).
 2. For regulatory liabilities being amortized, show period of amortization in column (a).
 3. Minor items (5% of the Balance at End of Year for Account 254 or amounts less than \$250,000, whichever is less) may be grouped by classes.

Line No.	Description and Purpose of Other Regulatory Liabilities (a)	Balance at Beginning of Year (b)	DEBITS		Credits (e)	Balance at End of Year (f)
			Account Credited (c)	Amount (d)		
1						
2	Remediation Liability (a)	\$ 120,230,000		-	26,470,000	\$ 146,700,000
3						
4	(a) This amount refers to total future estimated expenditures to remediate and monitor three MGP sites.					
5						
6	This amount also appears as a regulatory asset on page 232.					
7						
8						
9	(e) This amount refers to LEGG Remediation Projection.					
10						
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44						
45	TOTAL	\$ 120,230,000		\$ -	\$ 26,470,000	\$ 146,700,000

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Name of Respondent	This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report End of
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Monthly Quantity & Revenue Data by Rate Schedule

1. Reference to account numbers in the USofA is provided in parentheses beside applicable data. Quantities must not be adjusted for discounts.
2. Total Quantities and Revenues in whole numbers
3. Report revenues and quantities of gas by rate schedule. Where transportation services are bundled with storage services, reflect only transportation Dth. When reporting storage, report Dth of gas withdrawn from storage and revenues by rate schedule.
4. Revenues in Column (c) include transition costs from upstream pipelines. Revenue (Other) in Column (e) includes reservation charges received by the pipeline plus usage charges; less revenues reflected in Columns (c) and (d). Include in Column (e), revenue for Accounts 490-495.
5. Enter footnotes as appropriate.

Line No.	Item (a)	Month 1 Quantity (b)	Month 1 Revenue Costs and Take-or-Pay (c)	Month 1 Revenue (GRI & ACA) (d)	Month 1 Revenue (Other) (e)	Month 1 Revenue (Total) (f)
1	Total Sales (480-488)					
2	Transportation of Gas for Others (489.2 and 489..3)					
3						
4						
5						
6						
7						
8						
9						
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11						
12						
13						
14						
15						
16						
17						
18	Total Transportation (Other than Gathering)					
19	Storage (489.4)					
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30	Total Storage					
31	Gathering (489.1)					
32	Gathering-Firm					
33	Gathering-Interruptible					
34	Total Gathering (489.1)					
35	Additional Revenues					
36	Products Sales and Extraction (490-492)					
37	Rents (493-494)					
38	Other Gas Revenues (495)					
39	(Less) Provision for Rate Refunds					
40	Total Additional Revenues					
41	Total Operating Revenues (Total of Lines 1,18,30, and 40)					

Name of Respondent	This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report End of
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Monthly Quantity & Revenue Data by Rate Schedule

1. Reference to account numbers in the USofA is provided in parentheses beside applicable data. Quantities must not be adjusted for discounts.
2. Total Quantities and Revenues in whole numbers
3. Report revenues and quantities of gas by rate schedule. Where transportation services are bundled with storage services, reflect only transportation Dth. When reporting storage, report Dth of gas withdrawn from storage and revenues by rate schedule.
4. Revenues in Column (c) include transition costs from upstream pipelines. Revenue (Other) in Column (e) includes reservation charges received by the pipeline plus usage charges, less revenues reflected in Columns (c) and (d). Include in Column (e), revenue for Accounts 490-495.
5. Enter footnotes as appropriate.

Line No.	Month 2	Month 2	Month 2	Month 2	Month 2	Month 3	Month 3	Month 3	Month 3	Month 3
	Quantity	Revenue Costs and Take-or-Pay	Revenue (GRI & ACA)	Revenue (Other)	Revenue (Total)	Quantity	Revenue Costs and Take-or-Pay	Revenue (GRI & ACA)	Revenue (Other)	Revenue (Total)
	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
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40										
41										

A	B	C	D	E	F	G	H	I
NAME OF RESPONDENT	New Jersey Natural Gas Company				<input checked="" type="checkbox"/> This Report is: An Original A Resubmission		Date of Report April 30, 2010	Year of Report Dec. 31, 2009
MONTHLY QUANTITY & REVENUE DATA BY RATE SCHEDULE								
	QUANTITY	REVENUE	QUANTITY	REVENUE	QUANTITY	REVENUE	QUANTITY	REVENUE
	1ST QTR	1ST QTR	2ND QTR	2ND QTR	3RD QTR	3RD QTR	4TH QTR	4TH QTR
7 Residential	1,155,672	1,995,875	637,451	1,447,444	1,038,325	2,066,548	1,050,093	1,587,345
8 Residential Space Heat	212,966,494	309,527,302	57,005,617	102,614,289	29,428,379	56,818,726	122,645,867	134,685,644
9 Apt Space Heat LLF	223,473	318,009	59,247	109,277	29,034	63,624	209,460	246,755
10 Apt Space Heat HLF	2,803,384	3,362,562	907,361	1,093,399	418,035	629,787	2,130,510	2,396,790
11 Comm Gen LLF	673,381	1,018,969	270,010	529,966	360,359	657,947	490,372	592,248
12 Comm Gen HLF	1,413,941	1,745,963	634,026	768,633	670,381	793,230	1,262,350	1,430,848
13 Ind Gen LLF	26,142	35,987	4,905	8,315	7,822	12,568	13,536	12,193
14 Ind Gen HLF	202,940	243,110	86,757	98,781	43,091	56,646	172,143	187,678
15 CSH LLF	14,939,127	22,047,299	3,101,470	6,579,119	1,256,561	3,534,670	6,452,293	7,802,440
16 CSH HLF	22,535,477	27,536,026	6,335,350	8,338,242	3,796,154	5,869,452	13,416,778	15,838,881
17 SSH LLF	156,704	215,201	34,079	55,146	5,725	10,070	100,035	106,351
18 SSH HLF	3,748,298	4,499,481	985,268	1,255,134	84,939	375,360	1,854,418	2,160,624
19 CAC LLF	21,862	33,030	20,223	20,897	43,572	31,009	29,307	31,790
20 CAC HLF	164,813	209,509	100,106	98,644	69,979	70,828	153,821	180,735
21 Firm Co-Generation	1,565	2,692	1,728	2,555	1,436	2,460	2,532	3,396
22 Street Lighting	791	1,103	787	1,388	786	1,369	782	1,161
23 Misc Revenue	-	328,587	-	(244,726)	-	(148,701)	-	392,585
24 Weather Norm	-	(385,019)	-	(114,161)	-	(51,665)	-	(17,783)
25 CIP Current	-	(396,916)	-	1,664,012	-	866,897	-	4,366,585
26 CIP Prior	-	(10,713,526)	-	(2,959,973)	-	(1,411,220)	-	(2,154,008)
27 Conservation Revenue	-	-	-	-	-	-	-	-
28 Residential Transp. Heat	6,104,426	3,017,431	1,762,210	1,100,986	937,227	761,374	4,612,373	1,982,536
29 Residential Transp. non-heat	32,870	20,988	15,931	15,123	16,765	16,360	40,436	26,429
30 Firm Transp LLF	2,381,731	757,542	1,247,734	585,710	973,797	281,596	2,478,021	814,406
31 Firm Transp HLF	1,603,113	447,396	1,480,106	472,232	1,400,184	455,782	1,431,637	385,666
32 CTB LLF	-	(5,710)	-	-	-	(2,198)	-	-
33 CTB HLF	26,990,394	11,832,171	9,705,896	6,026,076	6,432,162	4,892,604	22,552,684	10,156,453
34 SCR LLF	2,098,866	1,003,175	622,015	428,026	378,193	358,633	1,915,760	848,238
35 SCR HLF	-	-	-	-	-	-	-	-
36 DGSS	6,228	16,485	-	-	-	-	-	-
37 OPP	381,233	247,880	982,299	288,398	3,790,089	565,511	467,467	256,546
38 I T Transportation	6,880,982	1,002,028	6,679,667	916,024	6,849,472	1,017,799	7,046,686	1,001,200
39 I T Transp Co-Gen	259,182	36,990	487,726	62,535	569,119	81,455	671,492	89,416
40 Interruptible	-	-	-	-	-	-	-	-
41 IGS Sharing	-	-	2,407	2,415	-	-	-	-
42 Marketer Broker	-	(5,417)	-	4,479	-	3,525	-	3,900
43 Reliant Sayreville	-	-	-	-	95,920	40,168	61,900	37,510
44 JCP&L Forked River	65,710	-	10,030	5,118	123,520	58,665	-	-
45 NGV Vehicles	-	-	-	-	-	-	-	-
46 PSE&G On system transp	-	44,959	-	-	-	-	-	-
47 Lakewood Cogen On system	223,250	-	1,510,360	-	3,609,170	-	9,500	-
48 OSS	145,764,980	88,068,217	43,113,950	16,661,852	109,653,710	43,360,746	147,548,550	74,438,041
49 Other Revenue	-	1,200,444	-	1,203,105	-	1,060,539	-	1,126,639
50 Storage	-	-	-	-	-	-	-	-
51 Capacity Release	54,840,000	-	92,835,070	-	92,571,520	-	73,521,850	-
52	-	-	-	-	-	-	-	-
53 SUBTOTAL	508,667,029	469,309,823	230,639,786	149,138,460	264,655,426	123,202,164	412,342,653	261,019,238
54								
55 TOTAL CALENDAR REVENUE		1,002,669,685	REF 300AB & 301A	TOTAL CALENDAR QUANTITY		1,416,304,894		
56						(5,352,280)	Less On System Transportation	
57						(313,768,440)	Less Capacity Release	
58						(452,059,358)	Less STORAGE, OPP, OSS, JCPL EXEMPT	
59						(1,994,780)	Less FIRM IT COGEN EXEMPT	
60						(130,657)	Less COMM GEN, HEAT & CTB EXEMPTS	
61								
62						642,999,378	Ref Pg 301C	
63								

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NAME OF RESPONDENT New Jersey Natural Gas Company	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report April 30, 2010	Year Ending Dec. 31, 2009
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GAS OPERATING REVENUES

1. Report below natural gas operating revenues for each prescribed account total. The amounts must be consistent with the detailed data on succeeding pages.
 2. Revenues in columns (b) and (c) include transition costs from upstream pipelines

2. Other revenues in column (f) and (g) include reservation charges received by the pipeline plus usage charges, less revenues reflected in columns (b) through (e). Include in columns (f) and (g) revenues for Accounts 480-495.

Line No.	Total of Account (a)	REVENUES for Transition Costs and Take or Pay		REVENUES for GRI and ACA	
		Amount for Current Year (b)	Amount for Previous Year (c)	Amount for Current Year (d)	Amount for Previous Year (e)
1	480.484 Sales (Firm, Int. JCP&L)	\$ -	\$ -	\$ -	\$ -
2	485 Intracompany Transfers				
3	487 Late Payment Charges				
4	488 Miscellaneous Service Revenues				
5	489.1 Revenues from Transportation of Gas of Others Through Gathering Facilities				
6	489.1 Revenues from Transportation of Gas of Others Through Transmission Facilities				
7	489.1 Revenues from Transportation of Gas of Others Through Distribution Facilities (FT, CTB, IT)	-	-		
8	489.4 Revenues From Storing Gas of Others				
9	490 Sales of Prod. Ext. from Natural Gas				
10	491 Revenues form Natural Gas Proc. by Others				
11	492 Incidental Gasoline and Oil Sales				
12	493 Rent from Gas Property				
13	494 Interdepartmental Rents				
14	495 Other Gas Revenues				
15	Subtotal:	-	-	\$ -	-
16	469 (Less) Provision for Rate Refunds				
17	TOTAL:	\$ -	\$ -	\$ -	\$ -

NAME OF RESPONDENT New Jersey Natural Gas Company	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report April 30, 2010	Year Ending Dec. 31, 2009
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GAS OPERATING REVENUES (Continued)

4. If increases or decreases from previous year are not derived from previously reported figures, explain any inconsistencies in a footnote.
5. On page 108, include information on major changes during the year, new service, and important rate increases or decreases.

6. Report the revenue from transportation services that are bundled with storage services as transportation service revenue.

OTHER REVENUES		TOTAL OPERATING REVENUES		DEKATHERM OF NATURAL GAS	
Amount for Current Year (f)	Amount for Previous Year (g)	Amount for Current Year (h)	Amount for Previous Year (i)	Amount for Current Year (j)	Amount for Previous Year (k)
\$ 956,790,211 (6)	\$ 1,090,504,083 (6)	\$ 956,790,211 (1)	\$ 1,090,504,083 (1)	96,489,800 (2)	79,697,774 (2)
549,125	571,780	549,125	571,780		
1,226,881	1,208,003	1,226,881	1,208,003		
52,267,779 (6)	48,471,835 (6)	52,267,779 (3)	48,471,835 (3)	13,763,845 (4)	14,451,979 (4)
				(5)	(5)
0	0	0	0		
3,142,466	3,499,717	3,142,466	3,499,717		
1,013,976,462	1,144,255,418	1,013,976,462	1,144,255,418		
(11,306,777)	(5,217,186)	(11,306,777)	(5,217,186)		
\$ 1,002,669,685	\$ 1,139,038,232	\$ 1,002,669,685	\$ 1,139,038,232		

- (1) Includes \$75,283,730 unbilled revenues for 2009 and \$72,512,882 unbilled revenues for 2008.
(2) Includes 5,937,839 unbilled dekatherms for 2009 and 4,599,660 unbilled dekatherms for 2008.
(3) Includes \$3,819,685 unbilled revenues for 2009 and \$2,495,449 unbilled revenues for 2008.
(4) Includes 1,315,746 unbilled dekatherms for 2009 and 969,233 unbilled dekatherms for 2008.
(5) Totals of columns J & K include 535,228 and 978,387 dekatherms for 2009 and 2008, respectively, (see page 301C) of Co-Generation Lakewood, in addition to total dekatherms of gas sold for 2008 (see page 301-A.)
(6) The totals of lines f & g - 1 & 7 ties to Line (f) & (g) 20 on page 301A.

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GAS OPERATION REVENUES (Account 400) (Continued)

- Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted for each group of meters added. The average number of customers means the average of twelve figures at the close of each month.
- If increases or decreases from previous year (columns (c), (e) and (g) are not derived from previously reported figures, explain any inconsistencies in a footnote.
- Commercial and Industrial Sales, Account 481, may be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regularly used by the respondent if such basis of classification is not generally greater than 200,000 Mcf per year or approximately 800 Mcf per day of normal requirements. (See Account 481 of the Uniform System of Accounts. Explain basis of classification in a footnote.)
- Provide a reconciliation of the total amounts on line 20 and the amounts on lines 1,5,6,7, and 8 of page 301 in the area provided for notes.

Line No.	Customer Class (a)	Operating Revenues		Therms of Gas Sold		Avg. No. of Nat. Gas Customers per Month	
		Amount for Year (b)	Amount For Previous Year (c)	Quantity For Year (d)	Quantity For Previous Year (e)	Number For Year (f)	Number For Previous Year (g)
1	Residential						
2	Residential Service	\$ 604,338,712	\$ 655,395,214	425,911,710	413,900,789	438,469	437,515
3	Transportation	6,941,227	5,344,992	13,522,238	10,734,732	13,739	10,882
4	Cooling & Air Conditioning	16,156	947	16,188	11,144		
5	Commercial						
6	Firm	122,636,781	144,471,320	91,915,336	93,235,698	28,885	29,585
7	Interruptible						
8	Transportation	41,112,618	39,077,743	89,230,679	101,837,339	5,933	5,133
9	Cooling & Air Conditioning	676,442	908,143	603,683	632,454	73	72
10	Industrial						
11	Firm						
12	Interruptible	188,835	3,906,895	2,854,249	2,911,100	1	2
13	Transportation	4,213,934	4,049,100	32,390,774	31,947,716	61	57
14	Cooling & Air Conditioning						
15	Street & Yard Light Service	5,021	5,203	3,146	4,180	2	3
16	Uncompressed Vehicular NG						
17	Cogeneration	11,103	2,279	7,261	1,290	1	-
18	Off-system Sales & Storage	222,528,856	285,876,396	446,081,190	286,281,080	33	32
19	Other Sales to Public Authorities						
20	Total Natural Gas Service Revenues	\$ 1,002,669,685	\$ 1,139,038,232	1,102,536,454	941,497,522	487,197	483,281

Please note: Sum (b) Lines 3,8, & 13 = page 301 Line 7(h). Sum (b) Lines 2,4,6,9,12,15,17 & 18 = page 301 Line 1(h). Lines (b) & (c) 20 = Sum of Lines (f) & (g) 1 & 7 on page 301.

NAME OF RESPONDENT New Jersey Natural Gas Company	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report <i>April 30, 2010</i>	Year Ending Dec. 31, 2009
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GAS OPERATING REVENUES (Account 400) (Continued)

1. Report by New Jersey Gross Receipts and Franchise Tax Class, the taxable terms of gas and the corresponding operating revenues.
2. Where there is more than one tariff schedule designated in a tax class, identify the names of the individual tariff schedules above the tax class name and provide the taxable terms of gas and the corresponding operating revenues for each tariff schedule.
3. Provide a reconciliation of the total amounts on line 15 and the amounts shown on line 1 of page 301 in the area provided for notes.

Line No.	Tax Class (a)	Terms of Gas Sold		Operating Revenues	
		Quantity For Year (b)	Quantity For Previous Year (c)	Amount for Year (d)	Amount For Previous Year (e)
1	GR-1 Residential	425,911,710	413,900,789	\$ 604,337,286	\$ 653,779,627
2	GR-2 Cooling & Air Conditioning	16,188	11,144	16,156	947
3	GR-3 Residential Transportation	13,522,238	10,734,732	6,941,227	5,344,992
	GNR-1 General Service	92,195,114	93,507,858	120,991,018	144,378,692
4	GNR-2 Large Volume Demand				
5	GNR-3 Firm Cooling & Air Conditioning	204,924	224,709	180,450	310,456
6	GNR-4 Interruptible Service	2,407	-	-	-
7	GNR-5 Firm Transportation Service	83,686,844	79,810,159	39,731,673	37,076,207
8	GNR-6 Non-Firm Transportation Service	27,456,807	29,167,665	3,943,538	3,722,189
9	GNR-7 Street Light Service	3,146	4,180	5,021	5,203
10	GNR-8 Contract Service				
11	GNR-9 Limited Term Contract Service				
12	GNR-10 Uncompressed Vehicular NG				
13	GNR-11 General service - Firm Transportation Service				
14	GNR-12 Large Volume - Firm Transportation Service				
15	Total	642,999,378	627,361,236	\$ 776,146,369	\$ 844,618,313

NOTES

NAME OF RESPONDENT
New Jersey Natural Gas Company

This Report is:
 Original
 Resubmission

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Reconciliation of Gas Operating Revenues & Therms

PAGES 300 & 301 LINE 10 TO PAGE 301a LINE 15

PAGE	THERMS OF GAS SOLD		OPERATING REVENUES	
	2009	2008	2009	2008
300 - 301 LINE 1 & 7 (Pg 301 Line 1 is in Dth's)	1,102,536,454	941,497,522	\$ 1,002,669,685	\$ 1,139,038,232
Less: Net Write-offs			8,381,624	2,119,214
Tax Exempt Sales:				
General Service	118,980	135,585	149,873	186,688
Firm CAC & Cogen	7,261	1,290	11,103	2,279
Off-System & Interrup svc	452,059,358	301,424,224	224,076,026	291,596,300
Co-Generation Lakewood	5,352,280	9,783,870	-	-
Miscellaneous	1,999,197	2,791,317	(6,095,310)	515,438
Page 301-B line 15	642,999,378	627,361,236	776,146,369	844,618,313

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[Next page is 302]

Name of Respondent New Jersey Natural Gas Company	This Report is:	Date of Report	Year of Report
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Revenues from Transportation of Gas of Others Through Gathering Facilities (Account 489.1)

1. Report revenues and Dth of gas delivered through gathering facilities by zone of receipt (i.e., state in which gas enters respondent's system)
2. Revenues for penalties including penalties for unauthorized overruns must be reported on page 308.

Line No.	Rate Schedule and Zone of Receipt (a)	Revenues for Transition Costs and Take-or-Pay	Revenues for Transaction Costs and Take-or-Pay	Revenues for GRI and ACA	Revenues for GRI and ACA
		Amount for Current Year (b)	Amount for Previous Year (c)	Amount for Current Year (d)	Amount for Current Year (d)
1					
2	NOT APPLICABLE				
3					
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Name of Respondent	This Report is:	Date of Report	Year of Report
New Jersey Natural Gas Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	April 30, 2010	Dec. 31, 2009

Revenues from Transportation of Gas of Others Through Gathering Facilities (Account 489.1)

3. Other Revenues in columns (f) and (g) include reservation charges received by the pipeline plus usage charges, less revenues reflected in columns (b) through (e).
4. Delivered Dth of gas must not be adjusted for discounting.

Line No.	Other Revenues	Other Revenues	Total Operating Revenues	Total Operating Revenues	Dekathem of Natural Gas	Dekathem of Natural Gas
	Amount for Current Year (f)	Amount for Previous Year (g)	Amount for Current Year (h)	Amount for Previous Year (i)	Amount for Current Year (j)	Amount for Previous Year (k)
1	NOT APPLICABLE					
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4						
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Name of Respondent New Jersey Natural Gas Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report April 30, 2010	Year of Report Dec. 31, 2009
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Revenues from Transportation of Gas of Others Through Transmission Facilities (Account 489.2)

1. Report revenues and Dth of gas delivered by Zone of Delivery by Rate Schedule. Total by Zone of Delivery and for all zones. If respondent does not have separate zones, provide totals by rate schedule.
2. Revenues for penalties including penalties for unauthorized overruns must be reported on page 308.
3. Other Revenues in columns (f) and (g) include reservation charges received by the pipeline plus usage charges for transportation and hub services, less revenues reflected in columns (b) through (e).

Line No.	Zone of Delivery, Rate Schedule (a)	Revenues for Transition Costs and Take-or-Pay Amount for Current Year (b)	Revenues for Transaction Costs and Take-or-Pay Amount for Previous Year (c)	Revenues for GRI and ACA Amount for Current Year (d)	Revenues for GRI and ACA Amount for Previous Year (e)
1	NOT APPLICABLE				
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Revenues from Transportation of Gas of Others Through Transmission Facilities (Account 489.2)

4. Delivered Dth of gas must not be adjusted for discounting.
5. Each incremental rate schedule and each individually certificated rate schedule must be separately reported.
6. Where transportation services are bundled with storage services, report total revenues but only transportation Dth.

Line No.	Other Revenues	Other Revenues	Total Operating Revenues	Total Operating Revenues	Dekathem of Natural Gas	Dekathem of Natural Gas
	Amount for Current Year (f)	Amount for Previous Year (g)	Amount for Current Year (h)	Amount for Previous Year (i)	Amount for Current Year (j)	Amount for Previous Year (k)
1	NOT APPLICABLE					
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Name of Respondent New Jersey Natural Gas Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report April 30, 2010	Year of Report Dec. 31, 2009
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Revenues from Storing Gas of Others (Account 489.4)

1. Report revenues and Dth of gas withdrawn from storage by Rate Schedule and in total
2. Revenues for penalties including penalties for unauthorized overruns must be reported on page 308.
3. Other revenues in columns (f) and (g) include reservation charges, deliverability charges, injection and withdrawal charges, less revenues reflected in columns (b) through (e).

Line No.	Rate Schedule (a)	Revenues for Transition Costs and Take-or-Pay Amount for Current Year (b)	Revenues for Transaction Costs and Take-or-Pay Amount for Previous Year (c)	Revenues for GRI and ACA Amount for Current Year (d)	Revenues for GRI and ACA Amount for Previous Year (e)
1	NOT APPLICABLE				
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Revenues from Storing Gas of Others (Account 489.4)

4. Dth of gas withdrawn from storage must not be adjusted for discounting.
5. Where transportation services are bundled with storage services, report only Dth withdrawn from storage.

Line No.	Other Revenues	Other Revenues	Total Operating Revenues	Total Operating Revenues	Dekathem of Natural Gas	Dekathem of Natural Gas
	Amount for Current Year (f)	Amount for Previous Year (g)	Amount for Current Year (h)	Amount for Previous Year (i)	Amount for Current Year (j)	Amount for Previous Year (k)
1	NOT APPLICABLE					
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3						
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NAME OF RESPONDENT New Jersey Natural Gas Company	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report <i>April 30, 2010</i>	Year Ending Dec. 31, 2009
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OTHER GAS REVENUES (ACCOUNT 495)

1. For transactions with annual revenues of \$250,000 or more, described for each transaction, commissions on sales of distributions of gas of others compensation of minor or incidental services provided for others, penalties. profit or loss on sales of material and supplies, sales of steam, water or electricity miscellaneous royalties, revenues from dehydration. other processing of gas of others, and gains on settlements of imbalance receivables. Separately report revenues form cash-out penalties.

Line No.	Description of Transaction (b)	Revenues (in dollars) (c)
1	Capacity Reservation charge	\$ 2,616,000
2		
3		
4		
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14		
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24		
25		\$ 2,616,000

Name of Respondent New Jersey Natural Gas Company	This Report is:	Date of Report	Year of Report
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SALES FOR RESALE NATURAL GAS (Account 483)

<p>1. Report particulars (details) concerning sales of natural gas during the year to other gas utilities and to pipeline companies for resale. Sales to each customer should be subdivided by service classifications, identified in column (c) where applicable, by rate schedule designation contained in the company's tariff.</p> <p>2. Natural gas means either natural gas unmixed, or any mixture of natural and manufactured gas.</p> <p>3. In either column a or b, provide separate subheadings and totals for each State in addition to a grand total for all sales to other gas utilities.</p> <p>4. Enter in column b, point of delivery, the name of city or town and State, and such other designation necessary to enable identification on maps of respondent's pipeline system.</p>	<p>5. Designate with an asterisk and footnote any sales which are other than firm sales, i.e., sales for storage, etc.</p> <p>6. Monthly billing demands, as used in column (g) are the number of Mcf in the respective months actually used in computing the demand portion of the customer's bills; such quantity of Mcf is multiplied by the demand portion of the tariff rate. Report in column (g) the sum of the monthly billing demands for the number of months the customer received service or was subject to demand changes.</p> <p>7. Where consolidated bills for more than one point of delivery are rendered under a FERC rate schedule, indicate the several points of delivery in column (b) and report the remainder of the columns on a consolidated basis corresponding to the billing. Where, however, consolidated bills for more than one point of delivery are not rendered under a</p>
--	---

Line No.	Name of Other Gas Utility (Designate associated companies with an asterisk) (a)	Point of Delivery (City, Town or State) (b)	FERC Tariff Rate Schedule Designation (c)	Mcf of Gas Sold (Approx. Btu per Cu. Ft.) (d)	Revenue for Year (See Instr. 5) (e)
1	NOT APPLICABLE				
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Name of Respondent New Jersey Natural Gas Company	This Report is:	Date of Report	Year of Report
	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	April 30, 2010	Dec. 31, 2009

SALES FOR RESALE-NATURAL GAS (Account 483) (Continued)

FERC rate schedule, the required information (columns) shall be furnished for each point of delivery.

8. Designate in a footnote if Btu per cubic foot of gas is different for any delivery point from that shown in the heading of column d.

9. For each firm sale of \$25,000 or more for the year at each point of delivery, shown in column (i) peak day volume of gas, at pressure base indicated in column (d), and in column (h) show the date of such peak delivery. If an estimate is used for any peak day delivery and date thereof for each delivery point if billing is on a non-conjunctive basis, and show the total for

each such customer if billing is on a conjunctive basis.

10. Summarize total sales as follows: A Field sales subdivided by deliveries to (i) interstate pipeline companies and (ii) others; B. Transmission system sales divided by deliveries to (i) interstate pipeline companies, (ii) intrastate pipeline companies and gas utilities for resale under FERC rate schedules, and (iii) others. "Field sales" means sales made from wells, from points along gathering lines in gas field or production areas or from points along transmission lines within fields or production areas. "Transmission sales" means sales made from points along transmission lines not within gas fields or production areas.

11. Enter Mcf at 14.73 psia at 60°F.

Average Revenue Per Mcf (In cents) (f)	Sum of Monthly Billing Demands Mcf (g)	Peak Day Delivery to Customers			Line No.
		Date (h)	Mcf		
			Noncoincidental (i)	Coincidental (j)	
NOT APPLICABLE					1
					2
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					7
					8
					9
					10
					11
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			39		

Name of Respondent New Jersey Natural Gas Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report April 30, 2010	Year of Report Dec. 31, 2009
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REVENUE FROM TRANSPORTATION OF GAS OF OTHERS – NATURAL GAS (Account 489)

1. Report particulars (details) concerning revenue from transportation or compression (by respondent) of natural gas for others. Subdivide revenue between transportation or compression for interstate pipeline companies and others.

2. Natural gas means either natural gas unmixed, or any mixture of natural and manufactured gas. Designate with an

asterisk, however, if gas transported or compressed is other than natural gas.

3. In column (a) include the names of companies from which revenues were derived, points of receipt and delivery, and names of companies from which gas was received and to which delivered. Also specify the Commission order or regulation authorizing such transaction.

Line No.	Name of Company and Description of Services Performed (Designate associated companies with an asterisk) (a)	Distance Transported (In miles) (b)
1	NOT APPLICABLE	
2		
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40		
41		
42		
43		
44		
45	TOTAL	

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REVENUE FROM TRANSPORTATION OF GAS OF OTHERS – NATURAL GAS (Account 489) (Continued)

4. Designate points of receipt and delivery so that they can be identified on map of the respondent's pipe line system.
 5. Enter Mcf at 14.73 psia at 60°F.
 6. Minor items (less than 1,000,000 mcf) may be grouped.

"Note: For transportation provided under Part 284 of Title 18 of the Code of Federal Regulations, report only grand totals for all transportation in columns (b) through (g) for the following regulation sections to be listed in column (a): §284.102, 284.122, 284.222, 284.223(a), 284.223(b) and 284.224. Details for each transportation are reported in separate annual reports required under Part 284 of the Commission's regulations."

Mcf of Gas Received (c)	Mcf of Gas Delivered (d)	Revenue (e)	Average Revenue Per Mcf of Gas Delivered (in cents) (f)	FERC Tariff Rate Schedule Designation (g)	Line No.
NOT APPLICABLE					1
					2
					3
					4
					5
					6
					7
					8
					9
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					11
					12
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					45

Name of Respondent New Jersey Natural Gas Company	This Report is:	Date of Report	Year of Report
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SALES OF PRODUCTS EXTRACTED FROM NATURAL GAS (Account 490)

1. Report particulars (details) concerning sales of gasoline, butane, propane, and other products extracted from natural gas, including sales of any such products which may have been purchased from others for re-sale.	2. If the purchasers are numerous, it is permissible to group the sales by kind of product. Show the number of purchasers grouped. Show separately, however, sales to associated companies or to companies which were associated at the time the applicable sales contracts were made.
---	--

Line No.	Name of Purchaser (Designate associated companies with an asterisk) (a)	Name of Product (b)	Quantity (In gallons) (c)	Amount of Sales (in dollars) (d)	Sales Amount Per Gallon (In cents) (d + c) (e)
1	NOT APPLICABLE				
2					
3					
4					
5					
6					
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8					
9					
10					
11					
12					
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14					
15					
16					
17					

REVENUES FROM NATURAL GAS PROCESSED BY OTHERS (Account 491)

1. Report particulars (details) concerning royalties and other revenues derived from permission granted to others for the right to remove products from the respondent's natural gas.	2. If the respondent's natural gas is processed by others for removal of saleable products and no revenue therefrom is derived by the respondent, complete only columns (a) and (b) below, and include the date of contract in column (a)
---	---

Line No.	Name of Processor and Description of Transaction (Designate associated companies with an asterisk) (a)	Mcf of Respondent's Gas Processed (14.73 psia at 60°F) (b)	Revenue (In dollars) (c)
1			
2			
3			
4			
5			
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14			
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16			

NAME OF RESPONDENT New Jersey Natural Gas Company	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report <i>April 30, 2009</i>	Year Ending Dec. 31, 2009
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GAS OPERATION AND MAINTENANCE EXPENSES

1. Report operation and maintenance expenses. If the amount for previous year is not derived from previously reported figures, explain in footnotes.
2. Provide in footnotes the source of the index used to determine the price for gas supplied by shippers as reflected on line 74.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
1	1. PRODUCTION EXPENSES		
2	A. Manufactured Gas Production		
3	Manufactured Gas Production (Submit Sup Stmt) (These costs relate to LNG)	\$ 15,981,116	\$ 15,758,073
4	B. Natural Gas production		
5	B1. Natural Gas Production and Gathering		
6	Operation		
7	750 Operation Supervision and Engineering		
8	751 Production Maps and Records		
9	752 Gas Well Expenses		
10	753 Field Lines Expenses		
11	754 Field Compressor Station Expenses		
12	755 Field Compressor Station Fuel and Power		
13	756 Field Measuring and Regulating Station Expenses		
14	757 Purification Expenses		
15	758 Gas Well Royalties		
16	759 Other Expenses		
17	760 Rents		
18	TOTAL Operation (Total of Lines 7 thru 17)	None	None
19	Maintenance		
20	761 Maintenance Supervision and Engineering		
21	762 Maintenance of Structures and Improvements		
22	763 Maintenance of Producing Gas Wells		
23	764 Maintenance of Field Lines		
24	765 Maintenance of Field Compressor Station Equipment		
25	766 Maintenance of Field Measuring and Regulating Station Equipment		
26	767 Maintenance of Purification Equipment		
27	768 Maintenance of Drilling and Cleaning Equipment		
28	769 Maintenance of Other Equipment		
29	TOTAL Maintenance (Total of Lines 20 thru 28)		
30	TOTAL Natural Gas Production and Gathering (Total of Lines 18 and 29)	None	None

NAME OF RESPONDENT
New Jersey Natural Gas Company

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 A Resubmission

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GAS OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
31	B2. Products Extraction		
32	Operation		
33	770 Operation Supervision and Engineering		
34	771 Operation Labor		
35	772 Gas Shrinkage		
36	773 Fuel		
37	774 Power		
38	775 Materials		
39	776 Operation Supplies and Expenses		
40	777 Gas Processed by Others		
41	778 Royalties on Products Extracted		
42	779 Marketing Expenses		
43	780 Products Purchased for Resale		
44	781 Variation in Products Inventory		
45	(Less) 782 Extracted Products Used by the Utility-Credit		
46	783 Rents		
47	TOTAL Operation (Total of Lines 33 thru 46)	None	None
48	Maintenance		
49	784 Maintenance Supervision and Engineering		
50	785 Maintenance of Structures and Improvements		
51	786 Maintenance of Extraction and Refining Equipment		
52	787 Maintenance of Pipe Lines		
53	788 Maintenance of Extracted Products Storage Equipment		
54	789 Maintenance of Compressor Equipment		
55	790 Maintenance of Gas Measuring and Regulating Equipment		
56	791 Maintenance of Other Equipment		
57	TOTAL Maintenance (Total of lines 49 thru 56)	None	None
58	TOTAL Products Extraction (Total of Lines 47 and 57)	None	None

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GAS OPERATION AND MAINTENANCE EXPENSES (Continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
59	C. Exploration and Development			
60	Operation			
61	795 Delay Rentals			
62	796 Nonproductive Well Drilling			
63	797 Abandoned Leases			
64	798 Other Exploration			
65	TOTAL Exploration and Development (Total of lines 61 thru 64)	None	None	
66	D. Other Gas Supply Expenses			
67	Operation			
68	800 Natural Gas Well Head Purchases			
69	800.1 Natural Gas Well Head Purchases, Intracompany Transfers			
70	801 Natural Gas Field Line Purchases			
71	802 Natural Gas Gasoline Plant Outlet Purchases			
72	803 Natural Gas Transmission Line Purchases	\$ 630,363,684	\$ 787,657,792	
73	804 Natural Gas City Gate Purchases			
74	804.1 Liquefied Natural Gas Purchases			
75	805 Other Gas Purchases	10,035	16,163	
76	(Less) 805.1 Purchased Gas Cost Adjustments			
77	TOTAL Purchased Gas (Total of Lines 68 thru 76)	630,373,719	787,673,955	
78	806 Exchange Gas			
79	Purchased Gas Expenses			
80	807.1 Well Expense-Purchased Gas			
81	807.2 Operation of Purchased Gas measuring Stations			
82	807.3 Maintenance of Purchased Gas Measuring Stations			
83	807.4 Purchased Gas Calculations Expenses	619	381	
84	807.5 Other Purchased Gas Expenses			
85	Total Purchased Gas Expenses (Total of Lines 80 thru 84)	\$ 619	\$ 381	

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GAS OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
86	808.1 Gas Withdrawn from Storage-Debit	7,455,695	9,545,250
87	(Less) 808.2 Gas Delivered to Storage-Credit		
88	809.1 Withdrawals of Liquefied Natural Gas for Processing-Debit		
89	(Less) 809.2 Deliveries of Natural Gas for Processing-Credit		
90	Gas Used in Utility Operation -Credit		
91	810 Gas Used for Compressor Station Fuel-Credit		
92	811 Gas Used for Products Extraction-Credit		
93	812 Gas Used for Other Utility Operations-Credits	(1,453,748)	(1,568,472)
94	TOTAL Gas Used in Utility Operations-Credit (Total of Lines 91 thru 93)	(1,453,748)	(1,568,472)
95	813 Other Gas Supply Expenses	15,757	11,126
96	TOTAL Other Gas Supply Expense (Total of Lines 77,78,85,86, thru 89,94,95)	636,392,042	795,662,240
97	TOTAL Production Expenses (Total of Lines 3, 30, 58, 65, and 96)	652,373,158	811,420,313
98	2. NATURAL GAS STORAGE, TERMINALING AND PROCESSING EXPENSES		
99	A. Underground Storage Expenses		
100	Operation		
101	814 Operation Supervision and Engineering		
102	815 Maps and Records		
103	816 Wells Expenses		
104	817 Lines Expense		
105	818 Compressor Station Expense		
106	819 Compressor Station Fuel and Power		
107	820 Measuring and Regulating Station Expenses		
108	821 Purification Expenses		
109	822 Exploration and Development	-	
110	823 Gas Losses		
111	824 Other Expenses		
112	825 Storage Well Royalties		
113	826 Rents		
114	TOTAL Operation (Total of Lines of 101 thru 113)	\$ -	\$ -

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GAS OPERATION AND MAINTENANCE EXPENSES
Enter in spaces provided the gas operation and maintenance expenses for the year

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
1	PRODUCTION EXPENSE		
2	A. MANUFACTURED GAS PRODUCTION EXPENSES		
3	A1. STEAM PRODUCTION		
4	Operation		
5	700 Operation supervision and engineering		
6	701 Operation labor		
7	702 Boiler fuel		
8	703 Miscellaneous steam expenses		
9	704 Steam transferred - Credit		
10	TOTAL Operation (Enter total on lines 5 thru 9)	None	None
11	Maintenance		
12	705 Maintenance supervision and engineering		
13	706 Maintenance of structures and improvements		
14	707 Maintenance of boiler plant equipment		
15	708 Maintenance of other steam production plant		
16	TOTAL Maintenance (Enter Total of lines 12 thru 15)		
17	TOTAL Steam Production (Enter Total of lines 10 thru 16)	None	None
18	A2. MANUFACTURED GAS PRODUCTION - (These costs relate to LNG)		
19	Operation		
20	Production Labor and Expenses		
21	710 Operation supervision and engineering	\$ 74,690	\$ 64,344
22	711 Steam expense		
23	712 Other power expense		
24	716 Oil gas generating expenses		
25	717 Liquefied petroleum gas process	-	-
26	718 Other process production expenses		
27	TOTAL Production Labor and Expenses (Enter total of lines 21 thru 26)	74,690	64,344
28	Gas Fuels		
29	722 Fuel for oil gas		
30	723 Fuel for liquefied petroleum gas process	-	-
31	724 Other gas fuels		
32	TOTAL Gas Fuels (Enter total of lines 29 thru 30)		
33	Gas Raw Material		
34	727 Oil for oil gas		
35	728 Liquefied petroleum gas	-	-
36	729 Raw material for other gas processes		
37	730 Residuals produced - Credit		
38	731 Residuals produced - Credit		
39	732 Purification Expenses		
40	733 Gas mixing expenses		
41	734 Duplicate charges - credit		
42	735 Miscellaneous production expenses	15,830,934	15,627,540
43	736 Rents		
44	TOTAL Gas Raw materials (Enter total of lines 34 thru 43)	15,830,934	15,627,540
45	TOTAL Operation (Enter total of lines 27,32 and 44)	15,905,624	15,691,884
46	Maintenance		
47	740 Maintenance supervision and engineering	75,492	66,176
48	741 Maintenance of structures and improvements	-	-
49	742 Maintenance of production equipment	-	13
50	TOTAL Maintenance (Enter total of lines 47 thru 49)	75,492	66,189
51	TOTAL Manufactured Gas Production (Enter total of lines 45 and 50)	\$ 15,981,116	\$ 15,758,073

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GAS OPERATION AND MAINTENANCE EXPENSES (Continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for- Previous Year (c)	
115	Maintenance			
116	830 Maintenance Supervision and Engineering			
117	831 Maintenance of Structures and Improvements			
118	832 Maintenance of Reservoirs and Wells			
119	833 Maintenance of Lines			
120	834 Maintenance of Compressor Station Equipment			
121	835 Maintenance of Measuring and Regulating Station Equipment			
122	836 Maintenance of Purification Equipment			
123	837 Maintenance of Other Equipment			
124	TOTAL Maintenance (Total of lines 116 thru 123)	-		-
125	TOTAL Underground Storage Expenses (Total of lines 114 thru 124)	-		-
126	B. Other Storage Expenses			
127	Operation			
128	840 Operation Supervision and Engineering	167,785		145,722
129	841 Operation Labor and Expenses	207,836		199,878
130	842 Rents			
131	842.1 Fuel	157		3,895
132	842.2 Power	237,792		296,232
133	842.3 Gas Losses			
134	TOTAL Operation (Total of lines 128 thru 133)	613,570		645,727
135	Maintenance			
136	843.1 Maintenance Supervision and Engineering			
137	843.2 Maintenance of Structures and Improvements	17,493		29,193
138	843.3 Maintenance of Gas Holders	108,321		157,192
139	843.4 Maintenance of Purification Equipment			
140	843.5 Maintenance Liquefaction Equipment			
141	843.6 Maintenance of Vaporizing Equipment	165,155		112,774
142	843.7 Maintenance of Compressor Equipment	157,666		168,350
143	843.8 Maintenance of Measuring and Regulating Equipment	6,317		14,972
144	843.9 Maintenance of Other Equipment	593,997		522,295
145	TOTAL Maintenance (Total of Lines 136 thru 144)	1,048,949		1,004,776
146	TOTAL Other Storage Expenses (Total of lines 134 thru 145)	\$ 1,662,519	\$	1,650,503

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GAS OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
147	C. Liquefied Natural Gas Terminating and Processing Expenses		
148	Operation		
149	844.1 Operation Supervision and Engineering		
150	844.2 LNG Processing Terminal Labor and Expenses		
151	844.3 Liquefaction Processing Labor and Expenses		
152	844.4 Liquefaction Transportation Labor and Expenses		
153	844.5 Measuring and Regulating Labor and Expenses		
154	844.6 Compressor Station Labor and Expenses		
155	844.7 Communication System Expenses		
156	844.8 System control and Load Dispatching		
157	845.1 Fuel		
158	845.2 Power		
159	845.3 Rents		
160	845.4 Demurrage Changes		
161	(Less) 845.5 Wharfage Receipts-Credit		
162	845.6 Processing Liquefied or Vaporized Gas by Others		
163	846.1 Gas Losses		
164	846.2 Other Expenses		
165	TOTAL Operation (Total of lines 149 thru 164)	None	None
166	Maintenance		
167	847.1 Maintenance Supervision and Engineering		
168	847.2 Maintenance of Structures and Improvements		
169	847.3 Maintenance of LNG Processing Terminal equipment		
170	847.4 Maintenance of LNG Transportation Equipment		
171	847.5 Maintenance of Measuring and Regulating Equipment		
172	847.6 Maintenance of Compressor Station Equipment		
173	847.7 Maintenance of Communication Equipment		
174	847.8 Maintenance of Other Equipment		
175	TOTAL Maintenance (Total of lines 167 thru 174)		
176	TOTAL Liquefied Nat Gas Terminating and Proc. Exp. (Total of lines 165 and 175)		
177	TOTAL Natural Gas Storage (Total of lines 125, 146, and 176)	\$ 1,662,519	\$ 1,650,503

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GAS OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
178	3. TRANSMISSION EXPENSES		
179	Operation		
180	850 Operation Supervision and Engineering	\$ 240,027	\$ 219,115
181	851 System Control and Load Dispatching	424,969	504,188
182	852 Communication System Expenses		
183	853 Compressor Station Labor and Expenses		
184	854 Gas for Compressor Station Fuel		
185	855 Other Fuel and Power for Compressor Station		
186	856 Mains Expenses	2,096,813	1,233,732
187	857 Measuring and Regulating Station Expenses	1,635,026	1,689,989
188	858 Transmission and Compression of Gas by Others		
189	859 Other Expenses	85,687	61,742
190	860 Rents	-	-
191	TOTAL Operation (Total of lines 180 thru 190)	4,482,522	3,708,766
192	Maintenance		
193	861 Maintenance Supervision and Engineering		
194	862 Maintenance of Structures and Improvements	1,489	2,554
195	863 Maintenance of Mains	299,811	267,420
196	864 Maintenance of Compressor Station Equipment		
197	865 Maintenance of Measuring and Regulating Station Equipment	290,136	273,549
198	866 Maintenance of Communication Equipment		
199	867 Maintenance of Other Equipment		
200	TOTAL Maintenance (Total of lines 193 thru 199)	591,436	543,523
201	TOTAL Transmission Expenses (Total of lines 191 and 200)	5,073,958	4,252,289
202	4. DISTRIBUTION EXPENSES		
203	Operation		
204	870 Operation Supervision and Engineering	1,001,534	717,986
205	871 Distribution Load Dispatching	660,721	655,237
206	872 Compressor Station Labor and Expenses		
207	873 Compressor Station Fuel and Power		

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GAS OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
208	874 Mains and Services Expenses	3,894,339	4,282,277
209	875 Measuring and Regulating Station Expenses-General	414,061	308,291
210	876 Measuring and Regulating Station Expenses-Industrial	129,769	158,427
211	877 Measuring and Regulating Station Expenses-City Gas Check Station	852	713
212	878 Meter and House Regulator Expenses	2,150,492	2,073,519
213	879 Customer Installations Expenses	8,873,709	8,156,336
214	880 Other Expenses	3,172,371	2,957,314
215	881 Rents	-	-
216	TOTAL Operation (Total of lines 204 thru 215)	20,297,848	19,310,100
217	Maintenance		
218	885 Maintenance Supervision and Engineering	698,705	677,492
219	886 Maintenance of Structures and Improvements	497,210	403,165
220	887 Maintenance of Mains	3,058,250	3,019,184
221	888 Maintenance of Compressor Station Equipment		
222	889 Maintenance of Measuring and Regulating Station Equipment-General	1,385,817	738,396
223	890 Maintenance of Meas. and Reg. Station Equipment-Industrial	53,558	18,801
224	891 Maintenance of Meas. and Reg. Station Equip-City Gate Check Station	-	-
225	892 Maintenance of Services	1,258,951	955,014
226	893 Maintenance of Meters and House Regulators	984,502	1,019,859
227	894 Maintenance of Other Equipment	15,985	(152,958)
228	TOTAL Maintenance (Total of lines 218 thru 227)	7,952,978	6,678,953
229	TOTAL Distribution Expenses (Total of lines 216 and 228)	28,250,826	25,989,053
230	5. CUSTOMER ACCOUNTS EXPENSES		
231	Operation		
232	901 Supervision	557,249	555,470
233	902 Meter Reading Expenses	4,548,341	4,220,368
234	903 Customer Records and Collection Expenses	7,701,760	7,149,276

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GAS OPERATION AND MAINTENANCE EXPENSES (Continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
235	904 Uncollectible Accounts	6,209,272	4,696,323	
236	905 Miscellaneous Customer Accounts Expenses	20,833,201	17,001,129	
237	TOTAL Customer Accounts Expenses (Total of lines 232 thru 236)	39,849,823	33,622,566	
238	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES			
239	Operation			
240	907 Supervision	-	-	
241	908 Customer Assistance Expenses	11,450,479	11,159,921	
242	909 Informational and Instructional Expenses	206,999	190,416	
243	910 Miscellaneous Customer Service and Informational Expenses	59,500	47,738	
244	TOTAL Customer Service and Information Expenses (Total of lines 240 thru 243)	11,716,978	11,398,075	
245	7. SALES EXPENSES			
246	Operation			
247	911 Supervision	531,512	378,448	
248	912 Demonstrating and Selling Expenses	1,196,797	1,216,069	
249	913 Advertising Expenses	241,226	298	
250	916 Miscellaneous Sales Expenses	(1,184,209)	485,082	
251	TOTAL Sales Expenses (Total of lines 247 thru 250)	785,326	2,079,897	
252	8. ADMINISTRATIVE AND GENERAL EXPENSES			
253	Operation			
254	920 Administrative and General Salaries	16,945,504	17,379,197	
255	921 Office Supplies and Expenses	4,526,935	3,972,191	
256	(Less) 922 Administrative Expenses Transferred-credit	(84,154)	122,247	
257	923 Outside Services Employed	8,892,134	8,714,229	
258	924 Property Insurance	183,903	169,800	
259	925 Injuries and Damages	3,293,486	3,523,124	
260	926 Employee Pensions and Benefits	11,864,807	8,564,909	
261	927 Exchange Requirements	-	-	
262	928 Regulatory Commission Expenses	1,922,393	1,837,202	
263	(Less) 929 Duplicate Charges-Credit	-	-	
264	930.1 General Advertising Expenses	172,571	271,544	
265	930.2 Miscellaneous General Expenses	698,893	865,797	
266	931 Rents	1,547,980	1,485,990	
267	TOTAL Operation (Total of lines 254 thru 266)	49,964,452	46,906,230	
268	Maintenance			
269	935 Maintenance of General Plant	846	2,838	
270	TOTAL Administrative and General Expenses (Total of lines 267 and 269)	49,965,298	46,909,068	
271	TOTAL Gas O&M Expenses (Total of lines 97,177,201,229,237,244,251 and 270)	\$ 789,677,886	\$ 937,321,764	

Name of Respondent New Jersey Natural Gas Company	This Report is:	Date of Report	Year of Report
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**EXPLORATION AND DEVELOPMENT EXPENSES (Accounts 795, 796, 798)
(Except Abandoned Leases, Account 797)**

1. Report below exploration and development costs for the year, exclusive of Account 797, *Abandoned Leases*, according to the prescribed accounts shown by the column headings.

2. Provide subheadings and subtotals for exploration and development costs for each State.

3. Explain in a footnote any difference between the amounts reported in column(f) and the amount shown on page 231, *Preliminary Survey and Investigation Charges*, for clearance to Account 796 during the year from Account 183.1, *Preliminary Natural Gas Survey and Investigation Charges*.

Line No.	Field (a)	County (b)	D...y Rentals (Account 796) (c)	Nonproductive Well Drilling (Account 796)		Other Exploration Costs (Accounts 796) (f)	Total (g)
				Number Of Wells (d)	Amount (e)		
1			NOT APPLICABLE				
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
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18							
19							
20							
21							
22							
23							
24							
25							
26							
27	TOTAL						

ABANDONED LEASES (Account 797)

1. Report below particulars (details) concerning the provision for the year to cover probable loss on abandonment of natural gas leases included in Account 105, *Gas Plant Held for Future Use* which have never been productive.

2. Explain the basis of determining the year's provision and state whether the basis is the same as that used for the preceding year.

If the year's total provision is comprised of separate determinations with respect to certain groups or classes of leases. Show separately the determinations for each such group or class. If the provision was so determined that component amounts may be identified by territories, fields, or counties, show the component amounts identified as such.

Line No.	Item (a)	Amount (b)
1		
2		
3		
4		
5		
6		
7		
8		
9		
10	TOTAL	

NAME OF RESPONDENT New Jersey Natural Gas Company	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report April 30, 2010	Year of Report Dec. 31, 2009
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GAS PURCHASES (Accounts 800, 800.1, 802, 803, 804, 804.1, 805, 805.1)

1. Provide totals for the following accounts. 800 Natural Gas Well Head Purchases 800.1 Natural Gas Well Head Purchases Intracompany Transfers 801 Natural Gas Field Line Purchases 802 Natural Gas Gasoline Plant Outlet Purchases 803 Natural Gas Transmission Line Purchase 804 Natural Gas City Gate Purchases 804.1 Liquefied Natural Gas Purchases 805 Other Gas Purchases 805.1 Purchase Gas Cost Adjustment	The totals shown in columns (b) and (c) should agree with the books of account. Reconcile any differences in a footnote. 2. State in column (b) the volume of purchased gas as finally measured for the purpose of determining the amount payable for the gas. Include current year receipts of make-up gas that was paid for in prior years. 3. State in column (c) the dollar amount (omit cents) paid and previously paid for the volumes of gas shown in column (b). 4. State in column (d) the average cost per MCF to the nearest hundredth of a cent. (Average means column (c) divided by column (b) multiplied by 100.
--	--

Line No.	Amount Title (a)	Gas Purchased - Mcf (14.73 psia 60°F) (b)	Cost of Gas (in dollars) (c)	Average Cost Per MCF (To nearest .01 of a cent) (d)
01	800 - Natural Gas Well Head Purchases			
02	800.1 - Natural Gas Well Head Purchases Intracompany Transfers			
03	801 - Natural Gas Field Line Purchases			
04	802 - Natural Gas Gasoline Plant Outlet Purchases			
05	803 - Natural Gas Transmission Line Purchases - column © ties to pg 319, Line 72.	110,262,484	\$ 630,363,683	\$ 5.7169
06	804 - Natural Gas City Gate Purchases			
07	804.1 - Liquefied Natural Gas Purchases			
08	805 - Other Gas Purchases	1,523	10,035	\$ 6.5890
09	805.1 Purchased Gas Cost Adjustment			
10	TOTAL (Enter Total of lines 01 thru 9)	110,264,007	\$ 630,373,718	\$ 5.7169

Notes to Gas Purchases

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GAS PURCHASES (Accounts 800, 800.1, 802, 803, 804, 804.1, 805, 805.1)

Line No.	Supplier/Producer (a)	Net Dth Purchased (b)	Total \$'s (c)	Per Dth (d)
1	1	789,907	2,975,835	3.7673
2	2	0	618,112	
3	5	4,097,260	16,894,577	4.1234
4	12	0	9,023,611	
5	17	0	844,977	
6	19	0	108,421	
7	21	9,903,951	0	0.0000
8	30	0	737,483	
9	35	183,200	783,820	4.2785
10	49	0	10,035	
11	54	0	3,463,444	
12	55	0	81,970,104	
13	56	0	(7,213)	
14	58	0	2,757,258	
15	65	273,100	1,371,391	5.0216
16	67	2,316,971	9,202,898	3.9720
17	72	8,000	34,520	4.3150
18	76	155,610	767,697	4.9335
19	86	258,516	1,175,053	4.5454
20	89	216,000	1,557,482	7.2106
21	97	129,944	620,863	4.7779
22	116	669,400	3,434,012	5.1300
23	123	1,616,174	6,003,619	3.7147
24	127	272,400	1,185,507	4.3521
25	129	15,481	91,634	5.9191
26	133	110,701	474,041	4.2822
27	144	247,400	1,245,260	5.0334
28	145	1,669,939	8,650,232	5.1800
29	152	260,554	938,680	3.6026
30	161	0	32,550	
31	170	76,743	316,821	4.1283
32	174	626,698	2,899,790	4.6271
33	176	10,000	45,500	4.5500
34	207	26,500	117,018	4.4158
35	210	1,946,326	9,655,046	4.9607
36	216	696,774	3,256,926	4.6743
37	219	0	31,239	
38	221	110,400	564,690	5.1149
39	222	259,862	1,197,297	4.6074
40	224	15,865,606	54,790,251	3.4534
41	226	12,822	58,154	4.5355
42	228	60,109	338,403	5.6298
43	230	0	7,180,482	
44	231	185,390	741,235	3.9982
45	232	2,700,031	9,952,377	3.6860
46	233	5,000	25,500	5.1000
47	234	48,200	251,529	5.2184

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GAS PURCHASES (Accounts 800, 800.1, 802, 803, 804, 804.1, 805, 805.1)

Line No.	Supplier/Producer (a)	Net Dth Purchased (b)	Total \$'s (c)	Per Dth (d)
48	239	842,033	3,593,228	4.2673
49	240	5,728,487	22,695,748	3.9619
50	241	4,563,505	19,526,293	4.2788
51	242	42,900	187,531	4.3713
52	243	0	3,897,113	
53	244	6,700	28,475	4.2500
54	245	0	(167,920)	
55	246	1,536,900	4,926,627	3.2056
56	248	9,850,634	39,533,706	4.0133
57	253	3,012,234	13,363,320	4.4363
58	258	236,716	2,432,815	10.2774
59	259	964,100	3,149,389	3.2667
60	264	286,300	1,116,045	3.8982
61	265	635,555	2,436,689	3.8340
62	266	10,011	60,530	6.0464
63	267	291,150	1,209,135	4.1530
64	272	413,386	1,761,460	4.2611
65	274	1,375,669	5,748,596	4.1788
66	275	20,960	133,440	6.3664
67	282	1,069,639	4,455,217	4.1652
68	283	1,400,632	6,628,148	4.7323
69	284	1,448,787	6,406,429	4.4219
70	285	204,663	764,931	3.7375
71	286	5,788	23,303	4.0261
72	293	2,127,319	10,957,072	5.1506
73	298	2,550,540	9,006,687	3.5313
74	301	12,000	68,400	5.7000
75	302	56,700	234,502	4.1358
76	303	470,978	1,799,191	3.8201
77	305	9,900	36,684	3.7055
78	307	31,100	106,998	3.4405
79	308	49,100	207,533	4.2267
80	309	81,950	341,763	4.1704
81	312	10,274	74,144	7.2167
82	313	228,300	746,824	3.2712
83	314	2,613,670	10,070,702	3.8531
84	317	15,350	67,630	4.4058
85	319	18,000	76,751	4.2639
86	321	2,624	9,635	3.6719
87	328	36,700	168,266	4.5849
88	329	375,823	1,698,282	4.5188
89	330	316,000	1,930,713	6.1099
90	331	502	1,786	3.5575
91	332	0	10,340	
92	334	2,417,514	7,783,302	3.2195
93	335	0	94,492,725	
94	336	0	19,043,806	

Name of Respondent New Jersey Natural Gas Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report April 30, 2010	Year of Report Dec. 31, 2009
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Exchange and Imbalance Transactions

1. Report below details by zone and rate schedule concerning the gas quantities and related dollar amount of imbalances associated with system balancing and no-notice service. Also, report certificated natural gas exchange transactions during the year. Provide subtotals for imbalance and no-notice quantities for exchanges if respondent does not have separate zones, provide totals by rate schedule. Minor exchange transactions (less than 100,000 Dth) may be grouped.

Line No.	Zone/Rate Schedule (a)	Gas Received from Others Amount (b)	Gas Received from Others Dth (c)	Gas Delivered to Others Amount (d)	Gas Delivered to Others Dth (e)
1					
2	NOT APPLICABLE				
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24					
25	Total				

Name of Respondent New Jersey Natural Gas Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report April 30, 2010	Year of Report Dec. 31, 2009
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EXCHANGE GAS TRANSACTIONS (Account 806, Exchange Gas)

- was received or paid in performance of gas exchange services.
3. List individually net transactions occurring during the year for each rate schedule.
4. Indicate points of receipt and delivery of gas so that they may be readily identified on a map of the respondent's pipeline system.

Exchange Gas Delivered			Excess Mcf Received or Delivered (h)	Debit (Credit) Account 806 (i)	Line No.
Point of Delivery (City, state, etc.) (e)	Mcf (f)	Debit (Credit) Account 174 (g)			
	Not Applicable				1
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Name of Respondent New Jersey Natural Gas Company	This Report is:	Date of Report	Year of Report
	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	April 30, 2010	Dec. 31, 2009

EXCHANGE GAS TRANSACTIONS (Account 806, Exchange Gas) (Continued)

- was received or paid in performance of gas exchange services.
3. List individually net transactions occurring during the year for each rate schedule.
4. Indicate points of receipt and delivery of gas so that they may be readily identified on a map of the respondent's pipeline system.

Exchange Gas Delivered			Excess Mcf Received or Delivered (h)	Debit (Credit) Account 806 (i)	Line No.
Point of Delivery (City, state, etc.) (e)	Mcf (f)	Debit (Credit) Account 174 (g)			
	Not Applicable				1
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Name of Respondent New Jersey Natural Gas Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report April 30, 2010	Year of Report Dec. 31, 2009
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EXCHANGE GAS TRANSACTIONS (Account 806, Exchange Gas) (Continued)

5. Furnish any additional explanations needed to further explain the accounting for exchange gas transactions.

6. Report the pressure base of measurement of gas volumes at 14/73 psia at 60oF.

Line No.	Name of Company (Designate associated companies with an asterisk) (a)	Changes Paid or Payable by Respondent		Revenues Received or Relievable by Respondent		FERC Tariff Rate Schedule Identification (f)
		Amount (b)	Amount (c)	Amount (d)	Amount (e)	
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45	TOTAL					

NOT APPLICABLE

NAME OF RESPONDENT
New Jersey Natural Gas Company

This Report is:
 An Original
 A Resubmission

Date of Report
(Mo, Da, Yr)
Apr. 30, 2010

Year Ending
Dec. 31, 2009

SUMMARY OF GAS ACCOUNT

1. Report below the specified information called for on the schedule.

Line No.	Item (a)	Therms	
		(a)	(b)
1	Gas on hand, produced and purchased:		
2	On hand at beginning of year		
3	Local Storage	7,873,455	
4	Underground Storage (inventory)	186,902,270	
5	TOTAL on hand at beginning of year		194,775,725
6	Production (gross)		
7	Liquefied Petroleum Gas		
8	Synthetic Natural Gas		
9	Other		
10	TOTAL Production		
11	Purchases:		
12	Natural Gas	1,086,029,800	
13	Refinery Gas		
14			
15			
16			
17	TOTAL Purchases (Page G327)	1,086,029,800	
18	Less:		
19	Pipeline Retentions		
20	Utility Operations		
21	Weighted Avg. Factor		
22	PLUS: CAPACITY RELEASE & OTHER	317,385,947	
23	TOTAL Purchases (net)		1,403,415,747
24	TOTAL Gas Available for Distribution:		1,598,191,472
25			
26	Disposition of Total Gas Available for Distribution:		
27	Sales (Page G301)	1,416,304,894	
28	Gas Used by Respondent	1,557,057	
29	Gas Unaccounted For	4,062,544	
30	TOTAL Gas Disposition (page G523)		1,421,924,495
31			
32	On hand at end of year:		
33	Local Storage	8,583,497	
34	Underground Storage (inventory)	167,683,480	
35	TOTAL Gas on hand at end of year		176,266,977
36	TOTAL Gas Disposition and on hand at end of year		1,598,191,472

Line No. 27	SALES:	
	ON SYSTEM SALES	518,816,810
	OFF SYSTEM SALES	<u>446,081,190</u>
	PAGE 301 LINE 1	<u>964,898,000</u>
	PAGE 301 LINE 7	<u>137,638,454</u>
	PAGE 301C LINE 1	1,102,536,454
	CAPACITY RELEASE	313,768,440
	TOTAL of Line No. 27	<u>1,416,304,894</u>

NAME OF RESPONDENT New Jersey Natural Gas Company	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report <i>April 30, 2010</i>	Year Ending Dec. 31, 2009
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GAS USED IN UTILITY OPERATIONS

1. Report below details of credits during the year to Accounts 810, 811, and 812.

2. If any natural gas was used by the respondent for which a charge was not made to the appropriate operating expense or other account, list separately in column (c) the Dth of gas used, omitting entries in column (d).

Line No.	Purpose for Which Gas Was Used (a)	Account Charged (b)	Natural Gas		Manufactured Gas	
			Gas Used (Dth) (c)	Amount of Credit (in dollars) (d)	Gas Used (Dth) (e)	Amount of Credit (f)
1	810 Gas Used for Compressor Station Fuel - Credit					
2	811 Gas Used for Products Extraction - Credit					
3	Gas Shrinkage, and Other Usage in Respondent's Own Processing					
4	Gas Shrinkage, etc. for Respondent's Gas Processed by Others					
5	812 Gas Used for Other Utility Operations - Credit (Report separately for each principal use. Group minor uses.)					
6	Company Use	0	155,706	\$ -	-	
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25			155,706	\$ -	-	

Name of Respondent New Jersey Natural Gas Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report April 30, 2010	Year of Report Dec. 31, 2009
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Transmission and Compression of Gas by Others (Account 858)

1. Report below details concerning gas transported or compressed for respondent by others equaling more than 1,000,000 Dth and amounts of payments for such services during the year. Minor items (less than 1,000,000) Dth may be grouped. Also, include in column (c) amounts paid as transition costs to an upstream pipeline.
2. In column (a) give name of companies, points of delivery and receipt of gas. Designate points of delivery and receipt so that they can be identified readily on a map of respondent's pipeline system.
3. Designate associated companies with an asterisk in column (b).

Line No.	Name of Company and Description of Service Performed (a)	* (b)	Amount of Payment (in dollars) (c)	Dth of Gas Delivered (d)
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2	NOT APPLICABLE			
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25	Total			

NAME OF RESPONDENT
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OTHER GAS SUPPLY EXPENSES (ACCOUNT 813)

1. Report other gas supply expenses by descriptive titles that clearly indicate the nature of such expenses. Show maintenance expenses, revaluation of monthly encroachments recorded in Account

117.4, and losses on settlements of imbalances and gas losses not associated with storage separately. Indicate the functional classification and purpose of property to which any expenses relate. List separately items of \$250,000 or more.

Line No.	Description (a)	Amount (in dollars) (b)
1	Other Gas Supply Exp. - Payroll Charges	\$ 15,757
2	Miscellaneous Expenses	-
3		
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25		\$ 15,757

NAME OF RESPONDENT New Jersey Natural Gas Company	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report April 30, 2010	Year Ending Dec. 31, 2009
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MISCELLANEOUS GENERAL EXPENSES (ACCOUNT 930.21)

1. Provide the information requested below on miscellaneous general expenses.

2. For Other Expenses, show the (a) purpose, (b) recipient and (c) amount of such items. List separately amounts of \$250,000 or more, however, amounts fees than \$250,000 may be grouped if the number of items of so grouped is shown.

Line No.	Description (a)	Amount (in dollars) (b)
1	Industry Association Dues.	\$ 584,181
2	Experimental and general research expenses. a. Gas Research Institute (GRI) b. Other - IGT	- -
3	Publishing and distributing information and reports to stockholders, trustee, registrar, and transfer agent fees and expenses; and other expenses of servicing outstanding securities of the respondent.	
4	Miscellaneous Vendors	114,712
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25	TOTAL	\$ 698,893

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DEPRECIATION, DEPLETION, AND AMORTIZATION OF GAS PLANT (ACCOUNTS 403,404.1,404.2,404.3,405)
(Except Amortization of Acquisition Adjustment)

1. Report in section A the amounts of depreciation expense, depletion and amortization for the accounts indicated and classified according to the plant functional groups shown.

2. Report in Section B, column (b) all depreciable or amortizable plant balances to which rates are applied and show a composite total. (If more desirable, report by plant account, subaccount or functional classifications other than those pre-printed in column (a). Indicate in a footnote the manner in which column (b) balances are

Section A. Summary of Depreciation, Depletion an Amortization Charges

Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Amortization and Depletion of Producing Natural Gas Land and Land Rights (Account 404.1) (c)	Amortization of Underground Storage Land and Land Rights (Account 404.2) (d)
1	Intangible Plant			
2	Production plant, manufactured gas			
3	Production and gathering plant, natural gas	\$ -		
4	Products extraction plant			
5	Underground gas storage plant			
6	Other storage plant	1,122,177		
7	Base load LNG terminaling and processing plant			
8	Transmission plant	4,832,551		
9	Distribution plant	24,056,575		
10	General plant	1,553,825		
11	Common plant-gas			
12	TOTAL	\$ 31,565,128		

NAME OF RESPONDENT New Jersey Natural Gas Company	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report April 30, 2010	Year Ending Dec. 31, 2009
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DEPRECIATION, DEPLETION, AND AMORTIZATION OF GAS PLANT (ACCOUNTS 403,404.1,404.2,404.3,405)
(Except Amortization of Acquisition Adjustment) (Continued)

obtained. If average balances are used, state the method of averaging used. For column (c) report available information for each plant functional classification listed in column (a). If composite depreciation accounting is used, report available information called for in columns (b) and (c) on this basis. Where the unit-of-production method is used

to determine depreciation charges, shown in a footnote any revisions made to estimated gas reserves.

3. If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state in a footnote the amounts and nature of the provisions and the plant item to which related.

Section A. Summary of Depreciation, Depletion and Amortization Charges

Amortization of Other Limited-Term Gas Plant (Account 404.3) (e)	Amortization of Other Gas Plant (Account 405) (f)	Total (b to f) (g)	Functional Classification (f)	Line No.
			Intangible Plant	1
			Production plant, manufactured gas	2
		\$ -	Production and gathering plant	3
			Products extraction plant	4
			Underground gas storage plant	5
		1,122,177	Other storage plant	6
			Base load LNG terminaling & process	7
		4,832,551	Transmission plant	8
		24,056,575	Distribution plant	9
		1,553,825	General plant	10
			Common plant-gas	11
		\$ 31,565,128	TOTAL	12

NAME OF RESPONDENT New Jersey Natural Gas Company	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report <i>April 30, 2010</i>	Year Ending Dec. 31, 2009
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DEPRECIATION, DEPLETION, AND AMORTIZATION OF GAS PLANT (Continued)

4. Add rows as necessary to complete report all data. Number the addition rows in sequence as 2.01, 2.02, 3.01, 3.02, etc

Section B. Factors Used in Estimating Depreciation Charges

Line No.	Functional Classification (a)	Plant Bases (thousands) (b)	Applied Depreciation of Amortization Rates (percent) (c)
1	Production and gathering plant		
2	Offshore		
3	Onshore		
4	Underground gas storage plant		
5	Transmission plant		
6	Offshore		
7	Onshore		
8	General plant		
9			
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14			
15	TOTAL		

Depreciation is computed on a straight line basis at the end of each fiscal year by applying rates approved by the BPU to the average annual balance of each plant account. The schedule at page 338A lists approved rates for all plant accounts effective October 3, 2008. in accordance with Board Order in Docket # GR07110889.

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NEW JERSEY NATURAL GAS COMPANY
DEPRECIATION RATES FOR GAS PLANT
EFFECTIVE JANUARY 1, 2009 - DECEMBER 31, 2009

Account	Description	Rate
PRODUCTION PLANT		
305.00	Structures & Improvements	0.00%
311.00	Liquid Petroleum Gas Equipment	0.00%
OTHER STORAGE PLANT		
361.00	Structures & Improvements	3.21%
362.00	Gas Holders	3.06%
363.20	Vaporizing Equipment	2.93%
363.30	Compressor Equipment	2.57%
363.40	Measuring & Regulating Equipment	2.73%
363.50	Other Equipment	2.59%
TRANSMISSION PLANT		
366.00	Structures & Improvements	3.12%
367.00	Mains	2.71%
369.00	Measuring & Regulating Equipment	2.71%
DISTRIBUTION PLANT		
375.01	Structures & Improvements	1.83%
376.00	Mains - Steel	1.56%
376.26	Mains - Plastic	2.37%
378.00	Measuring & Regulating Equipment	4.81%
380.01	Services - Steel	2.22%
381.21	Services - Plastic	2.35%
381.01	Meters	2.06%
382.02	Meters - Installations	2.73%
383.00	House Regulators	10 Year Amort
384.00	House Regulator Installations	10 Year Amort
385.00	Industrial Measuring & Regulating Equipment	2.37%
387.00	Other Equipment	6.46%
GENERAL PLANT		
390.02	Leasehold Improvements	3.27%
391.01	Furniture Fixtures & Equipment	25 Year Amort
391.02	Information Systems	5.62%
391.01	Data Handling Equipment	3.45%
391.04	Computer Software	20.05%
393.00	Stores Equipment	35 Year Amort
394.00	Tools, Shop & Garage Equipment	20 Year Amort
395.00	Laboratory Equipment	35 Year Amort
396.00	Power Operated Equipment	3.72%
397.00	Communication Equipment	3.13%

NAME OF RESPONDENT New Jersey Natural Gas Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report <i>April 30, 2010</i>	Year Ending Dec. 31, 2009
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INCOME FROM UTILITY PLANT LEASED TO OTHERS (Account 412 and 413)

1. Report below the following information with respect to utility property leased to others constituting an operating unit or system.

2. For each lease show; (1) name of lessee and description and location of the leased property; (2) revenues; (3) operating expenses classified as to operation, maintenance, depreciation, rents, amortization; and (4) net income from lease for year. Arrange amounts so that deductions appear as a subtraction from revenues, and income as the remainder.

3. Provide a subheading and total for each utility department in addition to a total for all utility departments.

4. Furnish particulars (details) of the method of determining the annual rental for the property.

5. Designate with an asterisk associated companies.

Line No.	
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NOT APPLICABLE

NAME OF RESPONDENT New Jersey Natural Gas Company	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report <i>April 30, 2010</i>	Year Ending Dec. 31, 2009
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PARTICULARS CONCERNING CERTAIN INCOME DEDUCTIONS AND INTEREST CHARGES ACCOUNTS

Report the information specified below, in the order given, for the respective income deduction and interest charges accounts.

(a) Miscellaneous Amortization (Account 425)-Describe the nature of items included in this account, the contra account charged, the total of amortization, charges for the year, and the period of amortization.

(b) Miscellaneous Income Deductions-Report the nature, payee, and amount of other income deductions for the year as required by Accounts 426.1, Donations: 426.2. Life Insurance; 426.3, Penalties; 426.4, Expenditures for Certain Civic, Political and Related Activities; and 426.5, Other Deductions, of the Uniform System of Accounts.

Amounts of less than \$250,000 may be grouped by classes within the above accounts.

(c) Interest on Debt to Associated Companies (Account 430)-For each associated company that incurred interest on debt during the year, indicate the amount and interest rate respectively for (a) advances on notes, (b) advances on open account, (c) notes payable, (d) accounts payable, and (e) other debt, and total interest. Explain the nature of other debt on which interest was incurred during the year.

(d) Other Interest Expense (Account 431) - Report details including the amount and interest rate for other interest charges incurred during the year.

Line No.	Item (a)	Amount (b)
1	Account 426 - Miscellaneous Income Deductions	
2		
3	Account 426.1 - Donations	
4	NJ Shares Program	\$ 50,149
5	Matching Gifts and Other Miscellaneous	1,000
6		<u>\$ 51,149</u>
7		
8		
9		
10	Account 431 - Other Interest Expense	
11	Commercial Paper 0.48%	\$ 169,771
12	Bank Notes 1.17%	54
13	Customer Deposits 2.34%	123,078
14	Commitment and Remarketing Fees	721,866
15	Miscellaneous	64,675
16		<u>\$ 1,079,444</u>
17		
18		
19		
20		
21		
22	Accounts 425, 426.2, 426.3, 426.4, 426.5, and 430.	None
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Name of Respondent	This Report is:	Date of Report	Year of Report
New Jersey Natural Gas Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	April 30, 2010	Dec. 31, 2009

DISTRIBUTION TYPE SALES BY STATES

1. Report in total for each State, sales by classes of service. line sales to industrial consumers; these should be reported on pages 306-308, Field and Main Line industrial Sales of Natural Gas.
 Report main line sales to residential and commercial consumers in total by states. Do not include field and main

Line No.	Name of State (a)	Total Residential, Commercial and Industrial		Residential
		Operating Revenues (Total of (d), (f) and (h)) (b)	Mcf (14.73 psia at 60°F (Total of (e), (g) and (i)) (c)	Operating Revenues (d)
1	NOT APPLICABLE			
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Name of Respondent New Jersey Natural Gas Company	This Report is:	Date of Report	Year of Report
	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	April 30, 2010	Dec. 31, 2009

DISTRIBUTION TYPE SALES BY STATES (Continued)

2. Provide totals for sales within each State. the components of mixed gas, i.e., whether natural and oil
3. Natural gas means either natural gas unmixed or any refinery gasses, natural and color oven gasses, etc., and specify
mixture of natural and manufactured gas. State in a footnote the approximate percentage of natural gas in the mixture.

Residential (Continued)		Commercial		Industrial		Line No.
Mcf (14.73 paid at 60°F)	Operating Revenues	Mcf (14.73 paid at 60°F)	Operating Revenues	Mcf (14.73 paid at 60°F)	Operating Revenues	
NOT APPLICABLE						1
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Name of Respondent New Jersey Natural Gas Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report April 30, 2010	Year of Report Dec. 31, 2009
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RESIDENTIAL AND COMMERCIAL SPACE HEATING CUSTOMERS

A residential space heating customer is a customer whose major fuel for heating is gas.

Line No.	Item (a)	Residential (b)	Commercial (c)
1	Average Number of Space Heating Customers for the Year (Estimate if not known. Designate with an asterisk if estimated.)		
2	For Space Heating Only, Estimated Average Mcf (14.73 psia at 60°F) Per Customer for the Year		
3	Number of Space Heating Customers Added During the Year		
4	Number of Unfilled Applications for Space Heating at End of Year		

INTERRUPTIBLE, OFF PEAK, AND FIRM SALES TO DISTRIBUTION SYSTEM INDUSTRIAL CUSTOMERS

- | | |
|---|--|
| <ol style="list-style-type: none"> Report below the average number of interruptible, off peak, and firm industrial customers on local distribution systems of the respondent, and the Mcf of gas sales to these customers for the year. Interruptible customers are those to whom service may be interrupted under terms of the customer's gas contract, or to whom service is required to be interrupted, regardless of contractual arrangements in emergency periods, by law, | <ol style="list-style-type: none"> ordinances, directive, or other requirement of government authority. State in a footnote the basis on which interruptible customers are reported. Off peak sales are seasonal and other sales which do not occur during wintertime demands. Report pressure base of gas volumes at 14.73 psia at 60°F. |
|---|--|

Line No.	Item NOT APPLICABLE (a)	Number/Amount (b)
1	Interruptible Customers	
2	Average Number of Customers for the Year	
3	Mcf of Gas Sales for the Year	
4	Off Peak Customers	
5	Average Number of Customers for the Year	
6	Mcf of Gas Sales for the Year	
7	Firm Customers	
8	Average Number of Customers for the Year	
9	Mcf of Gas Sales for the Year	
10	TOTAL Industrial Customers	
11	Average Number of Customers for the Year	
12	Mcf of Gas Sales for the Year	

Name of Respondent New Jersey Natural Gas Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report April 30, 2010	Year of Report Dec. 31, 2009
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FIELD AND MAIN LINE INDUSTRIAL SALES OF NATURAL GAS

- | | |
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| 1. report below particulars (details) concerning sales of natural gas to industrial customers served other than from local distribution systems operated by the respondent. Classify between field sales and transmission sales and further subdivide these sales between sales subject to FERC certification and sales not requiring a FERC certificate. Include also any field and mail line sales, classified as Other Sales to Public Authorities and indicate such inclusion in a footnote. Field sales means sales made from wells, from points along gathering lines in gas field or production areas or from points along transmission lines within field or production areas. Transmission sales means sales made from points along transmission lines not within gas fields or production areas. | 2. Natural gas means either natural gas unmixed, or any mixture of any natural and manufactured gas. Designate with an asterisk, however, any sales of mixed gas. In a footnote state the component of mixed gas, i.e., natural and refinery gases, natural and coke oven gases etc., and specify the approximate percentage of natural gas in the mixture.
3. Report separately sales to each field and mail line industrial consumer to which sales of 50,000 Mcf or more were made during the year, grouped and totaled by State. Report other sales in total for each State, showing number of sales grouped.
4. Provide separate grand totals for each State in addition to a grand total for all field and main line industrial sales. |
|--|--|

Line No.	Name of Customer (Designate associated companies with an asterisk) (a)	Latest Effective Docket Number in Which Delivery Was Authorized (b)	Point of Delivery (State and county, or city) (c)	Type of Sale (See instr. 6) (d)	Approx. Btu Per Cu. Ft. (e)
1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39	NOT APPLICABLE				

Name of Respondent New Jersey Natural Gas Company	This Report is:	Date of Report	Year of Report
	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	April 30, 2010	Dec. 31, 2009

FIELD AND MAIN LINE INDUSTRIAL SALES OF NATURAL GAS (Continued)

5. designate the entries in point of delivery, column (c), that they can be readily identified on map of the respondent's pipe line system.
6. For column (d), use the following codes to designate type of sale: Firm 1: Off peak 2: Interruptible 3: Other 4. Define by appropriate footnote, the meaning of each term in describing the type of sale, indicating specifically any order of priority in service between types of sale and among sales of the same type.
7. On each line following an entry in column (h), itemize separately the adjustment portion of the entry in column (h) (for example, purchased gas, tax, Btu or other rate adjustments). The difference between columns (g) and (h) should be the revenues resulting from the base contract rate named in the docket number entered in

- column (b). Show the effect of purchased gas, tax, Btu, or other rate adjustment provision as the quotient of the total annual revenues received for the year from the application of each rate adjustment provision divided by the annual volume of gas delivered.
8. For each sale of 50,000 Mcf or more per year at each point of delivery, show (a) in column (l) the noncoincidental peak day volume of delivery at pressure base indicated, (b) in column (m) the coincidental system peak day volume of delivery at pressure base indicated and (c) in column (k) the dates of the noncoincidental peak day deliveries. In a footnote state the date of the entire system peak day coincidental delivery. If an estimate is used for any peak day delivery, state the basis for such estimate in a footnote.

Mcf Sold (14.73 psia at 60°F) (f)	REVENUE				PEAK DAY DELIVERY TO CUSTOMERS			Line No.
	Total (To Nearest Dollar) (g)	Portion Due to Adjustments (Itemize) (h)	Cents per Mcf (To nearest hundredth)		Date (Noncoin.) (k)	Mcf (14.73 psia at 60°F)		
			Total (i)	Portion Due to Adjustments (j)		Noncoincidental (l)	Coincidental (m)	
		NOT APPLICABLE						1
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Name of Respondent New Jersey Natural Gas Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report April 30, 2010	Year of Report Dec. 31, 2009
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FIELD AND MAIN LINE INDUSTRIAL SALES OF NATURAL GAS (Continued)

Line No.	Name of Customer (Designate associated companies with an asterisk) (a)	Latest Effective Docket Number in which Delivery was Authorized (b)	Point of Delivery (State and county, or city) (c)	Type of Sale (See instr. 6) (d)	Approx. Btu Per Cu. Ft. (e)
40	NOT APPLICABLE				
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Name of Respondent New Jersey Natural Gas Company	This Report is:	Date of Report	Year of Report
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FIELD AND MAIN LINE INDUSTRIAL SALES OF NATURAL GAS (Continued)

Mcf Sold (14.73 psia at 60°F) (f)	REVENUE				PEAK DAY DELIVERY TO CUSTOMERS			Line No.
	Total (To Nearest Dollar) (g)	Portion Due to Adjustments) (Itemize) (h)	Cents per Mcf (To nearest hundredth)		Date (Noncoin.) (k)	Mcf (14.73 psia at 60°F)		
			Total (i)	Portion Due to Adjustments (j)		Noncoincidental (l)	Coincidental (m)	
		NOT APPLICABLE						40
								41
								42
								43
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Name of Respondent New Jersey Natural Gas Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report April 30, 2010	Year of Report Dec. 31, 2009
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NUMBER OF GAS DEPARTMENT EMPLOYEES

1. The data on number of employees should be reported for the payroll period ending nearest to October 31, or any payroll period ending 60 days before or after October 31.
2. If the respondent's payroll for the reporting period includes any special construction personnel, include such employees on line 3, and show the number of such special

- construction employees in a footnote.
3. The number of employees assigned to the gas Department from joint functions or combination utilities May be determined by accurate, on the base of employee equivalents. Show the estimated number of equivalent employees attributed to the gas department from joint functions.

1. Payroll Period Ended (Date)	10/28/2009
2. Total Regular Full-Time Employees	576
3. Total Part-Time and Temporary Employees	23
4. Total Employees	599

NAME OF RESPONDENT New Jersey Natural Gas Company	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report April 30, 2010	Year Ending Dec. 31, 2009
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REGULATORY COMMISSION EXPENSES (Account 928)

1. Report below details of regulatory commission expenses incurred during the current year (or in previous years, if being amortized) relating to formal cases before a regulatory body, or cases in which such a body was a party.

2. In column (b) and (c), indicate whether the expenses were assessed by a regulatory body or were otherwise included by the utility.

Line No.	Description (Furnish name of regulatory commission or body the docket number, and a description of the case) (a)	Assessed by Regulatory Commission (b)	Expenses of Utility (c)	Total Expenses to Date (d)	Deferred in Account 182.3 at Beginning of Year (e)
1					
2	CUA/CIP Program Cost		-		
3	CIP Discount Adjustment		-		
4					
5	BPU and Rate Counsel Assessment	\$ 1,911,277			
6	<u>Federal Regulatory Proceedings</u>				
7	Legal Services in Connection with		-		
8	Various FERC Dockets				
9					
10	State Regulatory Expenses		11,116		
11					
12					
13					
14					
15					
16					
17					
18					
19					
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21					
22					
23					
24					
25	TOTAL	\$ 1,911,277	\$ 11,116	\$ -	\$ -

NAME OF RESPONDENT New Jersey Natural Gas Company	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report April 30, 2010	Year Ending Dec. 31, 2009
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REGULATORY COMMISSION EXPENSES (Continued)

3. show in column (k) any expenses incurred in prior years that are being amortized. List in column (a) the period of amortization.
 4. Identify separately all annual charge adjustments (ACA).
 5. List in column (f), (g), and (h) expenses incurred during year which were charges currently to income, plant, or other accounts.
 6. Minor items (less than \$250,000) may be grouped.

EXPENSES INCURRED DURING YEAR			AMORTIZED DURING YEAR			Deferred in Account 182.3 End of Year	Line No.
CHARGED CURRENTLY TO			Deferred to Account 182.3	Contra Account	Amount		
Department	Account No.	Amount	Deferred to Account 182.3	Contra Account	Amount	Deferred in Account 182.3 End of Year	Line No.
(f)	(g)	(h)	(i)	(j)	(k)	(l)	
							1
	928	-					2
	928	-					3
	928	1,911,277					4
	928	-					5
	928	-					6
	928	-					7
	928	-					8
	928	-					9
	928	11,116					10
							11
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							23
							24
		\$ 1,922,393	\$ -		\$ -	\$ -	25

Name of Respondent New Jersey Natural Gas Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report April 30, 2010	Year of Report Dec. 31, 2009
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RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES

- | | |
|--|--|
| <p>1. Describe and show below costs incurred and accounts charged during the year for technological research, development, and demonstration (R, D & D) projects initiated, continued, or concluded during the year. Report also support given to others during the year for jointly-sponsored projects, (identify recipient regardless of affiliation.) For any R, D & D work carried on by the respondent in which there is a sharing of costs with others, show separately the respondent's cost for the year and cost chargeable to others. (See definition of research, development, and demonstration in Uniform System of Accounts.)</p> <p>2. Indicate in column (a) the applicable classification, as shown below. Classifications:</p> <p style="margin-left: 20px;">A. Gas R, D & D Performed Internally</p> <p style="margin-left: 40px;">(1) Pipeline</p> <p style="margin-left: 60px;">a. Design</p> <p style="margin-left: 60px;">b. Efficiency</p> | <p>(2) Compressor Station</p> <p style="margin-left: 20px;">a. Design</p> <p style="margin-left: 20px;">b. Efficiency</p> <p>(3) System Planning, Engineering, and Operation</p> <p>(4) Transmission Control and Dispatching</p> <p>(5) LNG Storage and Transportation</p> <p>(6) Underground Storage</p> <p>(7) Other Storage</p> <p>(8) New appliances and New Uses</p> <p>(9) Gas Exploration, Drilling, Production, and Recovery</p> <p>(10) Coal Gasification</p> <p>(11) Synthetic Gas</p> <p>(12) Environmental Research</p> <p>(13) Other (Classify and Include Items in Excess of \$5,000.)</p> <p>(14) Total Cost incurred</p> |
|--|--|

Line No.	Classification (a)	Description (b)
1		
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3		NOT APPLICABLE
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NOT APPLICABLE Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report April 30, 2010	Year of Report Dec. 31, 2009
New Jersey Natural Gas Company			

RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES (Continued)

- B. Gas, R, D & D performed Externally
 (1) Research Support to American Gas Association
 (2) Research Support to Others (Classify)
 (3) Total Cost incurred
3. Include in column (c) all R, D & D items performed internally and in column (d) those items performed outside the company costing \$5,000 or more, briefly describing the specific area of R, D & D (such as safety, corrosion control, pollution, automation, measurement, insulation, type of appliance, etc.). Group items under \$5,000 by classifications and indicate the number of items grouped. Under other, (A.(13) and B.(2)) classify items by type of R, D & D activity.
- NOT APPLICABLE**
4. Show in column (e) the account number charged with expenses during the year or the account to which amounts were capitalized during the year, listing Account 107 (Construction Work in Progress) first. Show in column (f) the amounts related to the account charged in column (e).
5. Show in column (g) the total unamortized accumulation of costs of projects. This total must equal the balance in Account 188 Research, Development, and Demonstration Expenditures outstanding at the end of the year.
6. If costs have not been segregated for R, D & D activities or projects, submit estimates for columns (c), (d) and (f) with such amounts identified by "Est."
7. Report separately research and related testing facilities operated by the respondent.

Costs Incurred Internally Current Year (c)	Costs Incurred Internally Current Year (d)	AMOUNTS CHARGED IN CURRENT YEAR		Unamortized Accumulation (g)	Line No.
		Account (e)	Amount (f)		
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NAME OF RESPONDENT
New Jersey Natural Gas Company

This Report is:
 An Original
 A Resubmission

Date of Report
April 30, 2010

Year Ending
Dec. 31, 2009

DISTRIBUTION OF SALARIES AND WAGES

Report below the distribution of total salaries and wages for the year. Segregate amounts originally charged to clearing accounts to Utility Departments. Construction, Plant Removals, and other Accounts and enter such amounts in the appropriate lines and columns provided.

In determining this segregation of salaries and wages originally charged to clearing accounts, a method of approximation giving substantially correct results may be used. When reporting detail of other accounts, enter as many rows as necessary numbered sequentially starting with 74.01, 74.02, etc..

Line No.	Classification	Direct Payroll Distribution	Allocation Payroll Charged for Clearing Accounts	Total
1	Electric			
2	Operation			
3	Production			
4	Transmission			
5	Distribution			
6	Customer Accounts			
7	Customer Service and Informational			
8	Sales			
9	Administrative and General			
10	TOTAL Operation (Total of lines 3 thru 9)			
11	Maintenance			
12	Production			
13	Transmission			
14	Distribution			
15	Administrative and General			
16	TOTAL Maintenance (Total of lines 12 thru 15)			
17	Total Operation and Maintenance			
18	Production (Total of lines 3 thru 12)			
19	Transmission (Total of lines 4 and 13)			
20	Distribution (Total of lines 5 thru 14)			
21	Customer Accounts (line 6)			
22	Customer Service and Informational (line 7)			
23	Sales (line 8)			
24	Administrative and General (Total of lines 9 and 15)			
25	TOTAL Operation and Maintenance (Total of lines 18 thru 24)			
26	Gas			
27	Operation			
28	Production - Manufactured Gas (Relates to LNG)	\$ 92,506	\$ -	\$ 92,506
29	Production - Natural Gas (Including Exploration and Development)	-	-	-
30	Other Gas Supply	13,799	142,433	156,232
31	Storage, LNG Terminaling and Processing	272,486	14,566	287,052
32	Transmission	1,036,187	13,693	1,049,880
33	Distribution	12,927,350	544,695	13,472,045
34	Customer Accounts	9,939,207	163,882	10,103,089
35	Customer Service and Informational	349,044	-	349,044
36	Sales	1,430,741	2,553	1,433,294
37	Administrative and General	5,150,937	881	5,151,818
38	TOTAL Operation (Total of lines 28 thru 37)	31,212,257	882,703	32,094,960
39	Maintenance			
40	Production - Manufactured Gas	75,486	-	75,486
41	Production - Natural Gas (including Exploration and Development)	-	-	-
42	Other Gas Supply	-	-	-
43	Storage, LNG Terminaling and Processing	173,434	-	173,434
44	Transmission	432,827	13,901	446,728
45	Distribution	7,544,378	248,920	7,793,298
46	Administrative/General	-	-	-
47	TOTAL Maintenance (Total of lines 40 thru 46)	8,226,125	262,821	8,488,946

NAME OF RESPONDENT
New Jersey Natural Gas Company

This Report is:
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Date of Report
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DISTRIBUTION OF SALARIES AND WAGES (Continued)

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation Payroll Charged for Clearing Accounts (c)	Total (d)
48	Gas (Continued)			
49	Total Operation and Maintenance			
50	Production - Manufactured Gas (Total of lines 28 and 40)	167,992	-	167,992
51	Production - Natural Gas (including Expl. and Dev.) lines 29 & 40	-	-	-
52	Other Gas Supply (Total of lines 30 and 42)	13,799	142,433	156,232
53	Storage, LNG Terminaling and Processing (Total of lines 31 & 43)	445,920	14,566	460,486
54	Transmission (Total of lines 32 and 44)	1,469,014	27,594	1,496,608
55	Distribution (Total of lines 33 and 45)	20,471,728	793,615	21,265,343
56	Customer Accounts (Total of line 34)	9,939,207	163,882	10,103,089
57	Customer Service and Informational (Total of line 35)	349,044	-	349,044
58	Sales (Total of line 36)	1,430,741	2,553	1,433,294
59	Administrative and General (Total of lines 37 and 46)	5,150,937	881	5,151,818
60	TOTAL Operations & Maintenance	39,438,382	1,145,524	40,583,906
61	Operation and Maintenance - Other Utility Dept.			-
62	TOTAL ALL Utility Dept. (Total of lines 25, 59, and 61)	39,438,382	1,145,524	40,583,906
63	Utility Plant			
64	Construction (By Utility Departments)			
65	Electric Plant			-
66	Gas Plant	1,922,222	4,459,843	6,382,065
67	Other			-
68	TOTAL Construction (Total of lines 65 thru 67)	1,922,222	4,459,843	6,382,065
69	Plant Removal (By Utility Departments)			
70	Electric Plant			
71	Gas Plant	704,546	469,725	1,174,271
72	Other			-
73	TOTAL Plant Removal (Total of lines 70 thru 72)			-
74	Other Accounts (specify)	704,546	469,725	1,174,271
74.1				
74.2				
74.3				
74.4				
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74.19				
75	TOTAL Other Accounts			
76	TOTAL SALARIES AND WAGES	\$ 42,065,150	\$ 6,075,092	\$ 48,140,242

NAME OF RESPONDENT New Jersey Natural Gas Company	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report April 30, 2010	Year Ending Dec. 31, 2009
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CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES

1. Report the information specified below for all charges made during the year included in any account (including plant accounts) for outside consultative and other professional services. These services include rate, management, construction, engineering, research, financial, valuation, legal, accounting, purchasing, advertising, labor relations, and public relations, rendered for the respondent under written or oral arrangement, for which aggregate payments were made during the year to any corporation partnership, organization of

any kind, or individual (other than for services as an employee or for payments made for medical and related services) amounting to more than \$250,000, including payments for legislative services, except those which should be reported in Account (426.4 Expenditures for Certain civic, Political and Related Activities).

- (a) Name of person or organization rendering services.
(b) Total charges for the year.
2. Designate associated companies with an asterisk in column (b).

Line No.	Description (a)	• (b)	Amount (in dollars) (c)
1	CHI Engineering Services Inc; Portsmouth, NH Engineering Services		-
2	Enviromental Resources Management Inc; Philadelphia, PA Construction Services		-
3	Wilentz Goldman & Spitzer PA; Woodbridge, NJ Legal Services		-
4	Marino Tortorella PC; Chatham, NJ Legal Services		-
5	Utiliquest LLC; Allanta, GA Markout Contractor		-
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NAME OF RESPONDENT New Jersey Natural Gas Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> Resubmission	Date of Report April 30, 2010	Year Ending Dec. 31, 2009
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NATURAL GAS RESERVES AND LAND ACREAGE

- 1 Report below particulars (details) concerning the remaining recoverable saleable gas reserves and natural gas land acreage at end of year. Designate gas reserves on acreage acquired before October 8, 1969, and reserves on acreage acquired after October 7, 1969.
- 2 Classify the gas reserves and related land and land rights and costs under the sub-headings; (A) Producing Gas Lands, and (B) Non-producing Gas Lands. Provide a total for each classification.
3. For producing gas lands, report the required information alphabetically by State, County, or offshore area, and field.

If the field name is not assigned, report as "unnamed." identify offshore fields according to their location in State or Federal domains by using the letter "S" for State domain, and "F" for Federal domain in column (a). For column (b), enter the zone number if applicable. The land, household, and gas rights costs so reported should agree with the amounts carried under Account 101, *Gas Plant in Service*, and as reported for Accounts 325.1, 325.2, and 325.3 on pages 204-205. In column (e) show for each field the year and remaining recoverable saleable gas reserves available to respondent from owned lands, leaseholds and gas rights.

Line No.	OFFSHORE AREA		Name of Field or Block (c)	Name of State/County/Offshore Area (d)	Recoverable Gas Reserves (Thousands Mcf) (e)	Owned Lands
	Domain (a)	Zone (b)				Acres (f)
1			A. PRODUCING GAS LANDS	NOT APPLICABLE		
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
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37						
38						
39						
40	TOTAL					

NAME OF RESPONDENT New Jersey Natural Gas Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) A Resubmission	Date of Report April 30, 2010	Year Ending Dec. 31, 2009
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NATURAL GAS RESERVES AND LAND ACREAGE

4. For non-producing gas lands, report the required information alphabetically by State, County, or offshore area by blocks. Report offshore lands in the same manner as producing gas lands. The land, leasehold, and gas rights costs reported should agree with the amounts carried under Accounts 105, Gas Plant Held for Future Use, and 105.1, Production Properties held for Future Use, and reported in total on pages 214 and 215. Do not report estimates of gas reserves (column (e) for unproven fields; however, if the company made estimates for such lands and normally includes such estimates in stating its reserve position in connection with proposed financing and for managerial and other purposes, include such estimates on this page.

5. Report the cost of lands, leaseholds, and gas rights in accordance with the provisions of the Uniform System of Accounts for Natural Gas Companies.
 6. For columns (j) and (k), do not duplicate acreages reported for owned lands and leaseholds. Designate with an asterisk royalty interests separately owned.
 7. Indicate by footnote whether acres reported are gross acres or net acres based on proportion of ownership in jointly owned tracts.
 8. Do not include oil mineral interests in the cost of acreage reported.
 9. Report volumes on a pressure base of 14.73 psia at 60°F.

OWNED LANDS (Cont.)	LEASEHOLDS		OWNED GAS RIGHTS		TOTAL		Line No.
	Cost (g)	Acre (h)	Cost (i)	Acre (j)	Cost (k)	Acre (l)	
							1
							2
							3
							4
							5
							6
							7
							8
							9
							10
							11
							12
							13
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							39
							40
TOTAL							

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CHANGES IN ESTIMATED NATURAL GAS RESERVES

<p>1. Report below changes (made during the year) in estimated recoverable natural gas reserves of the respondent on acreage acquired before October 8, 1969.</p> <p>2. In explanations of revisions of basic reserve estimates, identify the changes with the production areas, fields, and horizons as shown on pages 500-501, natural gas reserves. State the type of studies by which change in the reserve estimates was determined, and furnished such other pertinent explanations as appropriate.</p> <p>3. For any important changes in the estimated reserves due to purchases, sales, or exchanges or natural gas lands, leaseholds, or gas rights, furnish below a brief explanation of the transactions and the Mcf of gas reserves involved.</p> <p>4. The gas reserves and changes therein to be reported in column (d) are those associated with lands, lease holds, and gas rights included in Account 105, Gas Plant Held for Future Use. (See Gas Plant Accounts instruction 7Gof the U.S. of A.). Do not report estimates of gas reserves for unproven fields; however, if the company has made estimates for such lands and normally</p>	<p>includes such estimates in stating its reserve position in connection with proposed financing and for managerial and other purposes, include such estimates on this page and on pages 500-501. Indicate in a footnote the inclusion of such reserve estimates.</p> <p>5. If the respondent submitted estimates of natural gas reserves to the Commission during the year in connection with any proceeding, such as an application for certificate of convenience and necessity, state in a footnote the amount of such reserve estimate, date of submission and docket number of case with respect to which submitted. Explain that the estimates submitted may differ in amount with the reserves shown on this page and state the estimated amount of difference and the reasons for the difference.</p> <p>6. Submit each additional information as may be appropriate concerning the size and dependability of natural gas reserves associated with lands, leaseholds, and gas rights owned by the respondent for which reserve estimates are not reported on this page or on pages 500-501.</p> <p>7. Report pressure base of gas volumes at 14.73 psia at 60°F.</p>
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Line No.	Item NOT APPLICABLE (a)	Total Gas Reserves (Thousands Mcf) (b)	Reserves of Lands, Leaseholds, and Gas Rights in Service (Thousands Mcf) (c)	Reserves of Lands, Leaseholds, and Gas Rights Held for Future Use (Thousands Mcf) (d)
1	Estimated Natural Gas Reserves at Beginning of Year			
2	ADDITIONS			
3	Purchases and Exchanges of Lands, Leaseholds, and Gas Rights			
4	Transfer from Reserves Held for Future Use			
5	Upward Revision of Basic Reserve Estimates (Explain)			
6	Other increases (Explain in a footnote)			
7	TOTAL Additions (Enter Total of lines 3 thru 6)			
8	DEDUCTIONS			
9	Natural Gas Production During Year			
10	Sales and Exchanges of Lands, Leaseholds, and Gas Rights			
11	Transfer of Reserves Held for Future Use to Reserves in Service			
12	Download Revision of Estimates of Recoverable Natural Gas Reserves (Explain)			
13	Other Decreases Explain)			
14	TOTAL Deductions (Enter Total of lines 9 thru 13)			
15	Est. Nat. Gas Reserves at End of Year (Total of lines 1, 7, and 14)			

Notes to Changes in Estimated Natural Gas Reserves

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CHANGES IN ESTIMATED HYDROCARBON RESERVES AND COSTS, AND NET REALIZABLE VALUE

1. Report changes during the year in recoverable saleable reserves of the respondent located on acreage acquired after October 7, 1963. Have the reported reserves attested to every three years by an independent appraiser. File the attestation with the Commission along with this report. If the reserves, at the time the reserve determination is made, significantly differ from those reported on this page, file a reconciliation and explanation of such differences along with the attestation.

2. For any important changes in the estimated reserves due to purchases, sales, or exchanges of land, leaseholds, or rights, furnish on page 505 a brief explanation of the transactions and

reserves involved. Also, explain the criteria used to estimate the net realizable value of reserves.

3. For column (d), report the reserves and changes associated with lands, leaseholds, and rights included in Account 105.1, Production Properties Held for Future Use. (See Gas Plant Accounts Instruction 7G of the U.S. of A.)

4. Report pressure base of gas volumes at 14.73 psia at 60°F.

5. For line 16 base the net realizable value of hydrocarbon reserves on the current selling price of the hydrocarbon reserves less estimated costs of extraction, completion, and disposal.

Line No.	Items (a)	Total Reserves Gas (Thousands Mcf) (b)	In Service Gas (Thousands Mcf) (c)	Held for Future Use Gas (Thousands Mcf) (d)	Total Reserves Oil and Liquids (Barrels) (e)	Total Reserves Oil and Liquids (Barrels) (f)
1	Estimated Recoverable Reserves at Beginning of Year					
2	ADDITIONS					
3	Purchases and Exchanges of Lands, Leaseholds, and Rights					
4	Transfers from Reserves Held for Future Use					
5	Upward Revision of Basic Reserve Estimates (Explain in a footnote)		NOT APPLICABLE			
6	Other Increases (Explain in a footnote)					
7	TOTAL Additions (Lines 3 thru 6)					
8	DEDUCTIONS					
9	Production During Year					
10	Sales and Exchanges of Lands, Leaseholds, and Rights					
11	Transfers of Reserves Held for Future Use to Reserves in Service					
12	Downward Revision of Estimates of Recoverable Reserves (Explain in a footnote)					
13	Other Decreases (Explain in a footnote)					
14	TOTAL Deductions (Lines 9 thru 13)					
15	Estimates Recoverable Reserves at End of Year (Enter Total of lines 1,7, and 14)					
16	Net Realizable Value at End of Reporting Year (Explain on page 505): \$					

NOTES

<p style="text-align: center;">NAME OF RESPONDENT New Jersey Natural Gas Company</p>	<p>This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission</p>	<p>Date of Report <i>April 30, 2010</i></p>	<p>Year Ending Dec. 31, 2009</p>
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CHANGES IN ESTIMATED HYDROCARBON RESERVES AND COSTS, AND NET REALIZABLE VALUE (Continued)

Explain below items for which explanations are required on page 504, Changes in Estimated Hydrocarbon Reserves and Costs, and Net Realizable Value. For line 16 on page 504, explain the criteria used to estimate such value and provide an explanation of any significant revision in the value of the reserves, other than from the addition of new reserves.

NOT APPLICABLE

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NATURAL GAS PRODUCTION AND GATHERING STATISTICS

1. The items of plant costs and expenses, lines 1 to 25, represent contributions of accounts prescribed in the Uniform System of Accounts.
2. Plant costs, line 2 to 13 of column (b), should agree with the Gas Production and Gathering Plant entry reported on page 204, Gas Plant in service.
3. Expenses, lines 15 to 25 in column (b) should agree with the total Gas Production and Gathering expenses reported on page 320.
4. Report the pressure base at 14.73 psia at 60°F.
5. In column (c) show costs and expenses relating to leases acquired on or before October 7, 1969.
6. In column (d) show costs and expenses relating to leases acquired on or after October 8, 1969.
7. In column (e) show cost and expense relating to the gathering system.

Line No.	Item (a)	Total (c, d and e) (b)	Total Cost and Expenses		
			Old (c)	New (d)	Gathering (e)
1	Production and Gathering Plant				
2	Natural Gas Producing Land, Leaseholds and Gas Rights		NOT APPLICABLE		
3	Rights-of-Way				
4	Other Land and Land Rights				
5	Gas Wells				
6	Field Lines				
7	Field Compressor Standards				
8	Field Measuring and Regulating Stations				
9	Drilling and Cleaning Equipment				
10	Purification Plant				
11	Other Plant and Equipment				
12	Unsuccessful Exploration & Development Costs				
13	TOTAL Production and Gathering Plant (Enter Total of lines 2 thru 12)				
14	Production and Gathering Expenses (Except Depreciation, Depletion and Taxes)				
15	Supervision and Engineering				
16	Production Maps and Records				
17	Gas Well Expenses				
18	Field Line Expenses				
19	Field Compressor Station Expenses				
20	Field Measuring and Regulating Station Expenses				
21	Purification Expenses				
22	Mtce. of Drilling and Cleaning Equipment				
23	Gas Well Royalties				
24	Other Expenses				
25	Rents (Other Than Delay Rentals)				
26	TOTAL Operation and Maintenance Expenses, (Enter Total of lines 15 thru 25)				
27	Amortization and Depletion Expenses				
28	Depreciation Expenses				
29	Taxes (Other Than Income)				
30	TOTAL (Enter Total of lines 27 thru 29)				
31	Gas Produced (in Mcf)				

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PRODUCTS EXTRACTION OPERATIONS - NATURAL GAS				
<p>1. Report below particulars (detail) of operation by the respondent for recovery of gasoline, butane, propane, etc., from natural gas.</p> <p>2. If the respondent received any gas from others for extraction of products, attach a supplemental statement giving particulars (details) of such transactions, State (a) name of company from which such gas was received, (b) name of station in which the gas was processed, (c) Mcf (14.73 psia at 60°F) of gas received, (d) amount paid for the privilege of extracting products,</p> <p>and (a) account to which amount was charged. Minor quantities of gas received for processing may be reported in total for each extraction plant. Designate with an asterisk associated companies.</p> <p>3. Report expenses relating to operation and maintenance of products extraction facilities, excluding those expenses not so related, such as royalties, marketing expense, products purchased for sales, inventory variations, credits for products used, and including rents and maintenance related to extraction plant facilities.</p>				
Line No.	NOT APPLICABLE	Item (a)	Total/Item (in Dollars) (b)	
1		COST OF PLANT		
2		Land and Land Rights		
3		Structures		
4		Equipment		
5		TOTAL Plant (Enter Total of lines 2 thru 4)		
6		EXPENSES		
7		Supervision and Labor		
8		Gas Shrinkage		
9		Fuel		
10		Power		
11		Other		
12		Maintenance		
13		Rents		
14		TOTAL Expenses (Enter Total of lines 7 thru 13)		
15		For Line 9, Do Fuel Costs Include Gas Used from Company's Own Supply?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
16		OPERATING AND STATISTICAL DATA		
17		Products Extracted		
18		Gasoline (Gallons)		
19		Butane (Gallons)		
20		Propane (Gallons)		
21		Other		
22		Gasoline in Storage at End of Year (Gallons)		
23		Gas Processed Data		
24		Respondent's Gas processed Inputs (Mcf)		
25		Gas of Others Processed (Mcf)		
26		Shrinkage of Gas Processed (Mcf)		
27		Gas Used for Fuel (Mcf)		
28		Pressure Base of Measuring Mcf if Different from 14.73 psia at 60°F		
29		Type of Extraction Process		
30		Capacities		
31		Gas Treating Capacity (Mcf Per Day)		
32		Gasoline Output Capacity (Gallons Per Day)		
33		Gasoline Storage Capacity (Gallons)		
34		Statistics		
35		Average Mcf Per Gallon of Gasoline		
36		Plant Investment Per Mcf Daily Treating Capacity		
37		Expenses Per Gallon of Product Recovered		
38		Extracted Products Used by Respondent (Specify in a footnote product, quantity, and use)		

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Compressor Stations

1. Report below details concerning compressor stations. Use the following subheadings: field compressor stations, products extraction compressor stations, underground storage compressor stations, transmission compressor stations, distribution compressor stations, and other compressor stations.

2. For column (a), indicate the production area where such stations are used. Group relatively small field compressor stations by production area. Show the number of stations grouped, identify any station held under a title other than full ownership. State in a footnote the name of owner or co-owner, the nature of respondent's title, and percent of ownership it jointly owned.

Line No.	Name of Station and Location (a)	Number of Units at Station (b)	Certificated Horsepower for Each Station (c)	Plant Cost (d)
1				
2				
3				
4	Not Applicable			
5				
6				
7				
8				
9				
10				
11				
12				
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Compressor Stations

Designate any station that was not operated during the past year. State in a footnote whether the book cost of such station has been retired in the books of account, or what disposition of the station and its book cost are contemplated. Designate any compressor units in transmission compressor stations installed and put into operation during the year and show in a footnote each unit's size and the date the unit was placed in operation.
3. For column (e), include the type of fuel or power, if other than natural gas. If two types of fuel or power are used, show separate entities for natural gas and the other fuel or power.

Line No.	Expenses (except depreciation and taxes) Fuel or Power (e)	Expenses (except depreciation and taxes) Other (f)	Gas for Compressor Fuel in Dth (g)	Operation Data Total Compressor Hours of Operation During Year (h)	Operation Data Number of Compressors Operated at Time of Station Peak (i)	Date of Station Peak (j)
1				NOT APPLICABLE		
2						
3						
4						
5						
6						
7						
8						
9						
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GAS AND OIL WELLS

1. Report below the particulars (details) concerning gas and oil wells of the respondent which are either producing or capable of production.
 2. Report the required information alphabetically by states. List wells located offshore separately.
 3. For column (a), under separate headings, list gas wells first, oil wells second, and combination wells third. Combination wells are wells producing or capable of production from one or more oil reservoirs and also from one or more gas reservoirs. Enter totals for each of the head-

ings (gas wells, oil wells, combination wells). Designate any wells not operated during the past year, and in a footnote state whether the book cost of such wells, or any portion thereof, has been retired in the books of account, or what disposition of the wells and their book cost is contemplated.
 4. In column (f), report wells reclassified during the year as oil wells, gas wells, or combination wells. Show additions in black and deductions enclosed in parentheses. The total additions equal the total deductions.

Line No.	Location of Wells (a)	Number of wells Beginning of Year (b)	ADDITIONS DURING YEAR			Wells Reclassified (f)	REDUCTIONS DURING YEAR		Number of Wells at End of Year (i)
			Successful Wells Drilled (c)	Wells Purchased (d)	Total (c + d) (e)		Wells Abandoned (g)	Wells Sold (h)	
1									
2									
3									
4									
5									
6									
7									
8									
9									
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FIELD AND STORAGE LINES

<p>1. Report below the total miles of pipe composing gathering systems and those of underground gas storage projects operated by the respondent during the year.</p> <p>2. Provide separate subheadings and totals for gathering system field lines and underground storage lines.</p> <p>3. Report information on gathering system field lines by State.</p>	<p>4. If any field lines or storage lines were not operated during the past year; provide particulars (details) of such lines in a footnote. State whether the book cost of such lines or any portion thereof has been retired in the books of account, or what disposition of the lines and their book cost is contemplated.</p> <p>5. Report miles of pipe to the nearest tenth of a mile.</p>
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Line No.	Designation (Identification) of Gathering System and Production Area or Storage Area (a)	Total Miles of Pipe (b)
1	NOT APPLICABLE	
2		
3		
4		
5		
6		
7		
8		
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11		
12		
13		
14		
15		
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GAS STORAGE PROJECTS

1. Report injections and withdrawals of gas for all storage projects used by respondent.

Line No.	Item	Gas Belonging to Respondent (Dth) (B)	Gas Belonging to Others (Dth) (C)	Total Amount (Dth) (D)
STORAGE OPERATIONS (in Dth)				
1	Gas Delivered to Storage			
2	January	(53,576)		(53,576)
3	February	23,740		23,740
4	March	129,188		129,188
5	April	3,715,109		3,715,109
6	May	4,481,260		4,481,260
7	June	4,134,898		4,134,898
8	July	3,586,969		3,586,969
9	August	2,089,799		2,089,799
10	September	1,893,584		1,893,584
11	October	2,220,381		2,220,381
12	November	4,456		4,456
13	December	298,436		298,436
14	TOTAL (Total of lines 2 thru 13)	22,524,244	(a)	22,524,244
15	Gas Withdrawn From Storage			
16	January	6,684,615		6,684,615
17	February	5,754,700		5,754,700
18	March	4,798,383		4,798,383
19	April	125,416		125,416
20	May	5,523		5,523
21	June	25,433		25,433
22	July	6,647		6,647
23	August	(2,629)		(2,629)
24	September	(2,122)		(2,122)
25	October	116,720		116,720
26	November	888,539		888,539
27	December	5,784,046		5,784,046
28	TOTAL (Total of lines 16 thru 27)	24,185,271	(b)	24,185,271

(a) Equals Injections Into Storage, Page 327B.

(b) Equals Withdrawals from Storage, Page 327B.

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GAS STORAGE PROJECTS (Continued)

1. On line 4, enter the total storage capacity certified by FERC. 2. Report total amount in dth or other unit, as applicable on lines 2,3,4,7. If quantity is converted from Mcf to Dth, provide conversion factor in a footnote.

Line No.	Item (a)	Total Amount (b)
STORAGE OPERATIONS		
1	Top of Working Gas End of Year	
2	Cushion Gas (including Native Gas)	
3	Total Gas in Reservoir (Total of lines 1 and 2)	
4	Certified Storage capacity	-
5	Number of Injection - Withdrawal Wells	
6	Number of Observation Wells	
7	Maximum Days' Withdrawal from Storage	
8	Dare of Maximum Day's Withdrawal	
9	LNG Terminal Companies (in Dth)	
10	Number of Tanks	3
11	Capacity of Tanks	-
12	LNG Volume	
13	Received at "Ship Rail"	
14	Transferred to Tanks	
15	Withdrawn from Tanks	
16	"Boil Off" Vaporization Loss	

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TRANSMISSION LINES

- | | |
|---|---|
| 1. Report below, by state, the total miles of transmission lines of each transmission system operated by respondent at end of year.
2. Report separately any lines held under a title other than full ownership. Designate such lines with an asterisk, in column (b) and in a footnote state the name of owner, or co-owner, nature of respondent's title and percent ownership if jointly owned. | 3. Report separately any line that was not operated during the past year. Enter in a footnote the details and state whether the book cost of such a line, or any portion thereof, has been retired in the books of account, or what disposition of the line and its book costs are contemplated.
4. Report the number of miles of pipe to one decimal point. |
|---|---|

Line No.	Designation (Identification) of Line or Group of Lines (a)	* (b)	Total Miles of Pipe (c)
1	8" and under		4.14
2	10"		35.37
3	12"		77.05
4	14"		
5	16"		56.16
6	20"		15.89
7	24"		5.25
8	30"		19.71
9			
10			
11			
12			
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24			
25	TOTAL		213.57

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LIQUEFIED PETROLEUM GAS OPERATIONS

1. Report the information called for below concerning plants which produce gas from liquefied petroleum gas (LPG).
2. For column (a), give city and State or such other designation necessary to locate plant on a map of the respondent's system.
3. For columns (b) and ©, the plant cost and operation and

maintenance expense of any liquefied petroleum gas installation which is only an adjunct of a manufactured gas plant, may include or exclude (as appropriate) the plant cost and expenses of any plant used jointly with the manufactured gas facilities on the basis of predominant use. Indicate in a footnote how the plant cost and expenses for the liquefied petroleum plant described above are reported.

Line No.	Location of Plant and Year Installed (City, state, etc.) (a)	Cost of Plant (Land struct. Equip.) (b)	Expenses	
			Oper. Maintenance, Plants, etc. (c)	Cost of LPG Used (d)
1	NOT APPLICABLE			
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NAME OF RESPONDENT New Jersey Natural Gas Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report <i>April 30, 2010</i>	Year Ending Dec. 31, 2009
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LIQUEFIED PETROLEUM GAS OPERATIONS (Continued)

Designate any plant held under a title other than full ownership and in a footnote state name of owner or co-owner, nature of respondent's title, and percent ownership if jointly owned.
4. For column (g) report the Mcf that is mixed with natural gas or which is substituted for deliveries normally made from natural gas. Natural gas means either natural gas unmixed or any mixture of natural and manufactured gas or mixture of natural gas and gasified LPG.

5. If any plant was not operated during the past year, give particulars (details) in a footnote, and state whether the book cost of such plant, or any portion thereof, has been retired in the books of account, or what disposition of the plant and its book cost is contemplated.
6. Report pressure base of gas at 14.73 psia at 60°F. Indicate the Btu content in a footnote.

Gallons of LPG Used (e)	Gas Produced		LPG Storage Cap. Gallons (h)	Function of Plant (Base load, Peaking, etc.) (i)	Line No.
	Amount of Mcf (f)	Amount of Mcf Mixed with Natural Gas (g)			
			NOT APPLICABLE		1
					2
					3
					4
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					6
					7
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					10
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Transmission System Peak Deliveries

1. Report below the total transmission system deliveries of gas (in Dth), excluding deliveries to storage, for the period of system peak deliveries indicated below, during the 12 months embracing the heating season overlapping the year's end for which this report is submitted. The season's peak normally will be reached before the due date of this report, April 30, which permits inclusion of the peak information required on this page. Add rows as necessary to report all data. Number additional rows 6.01, 6.02, etc.

Line No.	Description NOT APPLICABLE	Dth of Gas Delivered to Interstate Pipelines (b)	Dth of Gas Delivered to Others (c)	Total (b) + (c) (d)
	SECTION A: SINGLE DAY PEAK DELIVERIES			
1				
2	Volumes of Gas Transported			
3	No-Notice Transportation			
4	Other Firm Transportation			
5	Interruptible Transportation			
6				
7	TOTAL			
8	Volumes of Gas Withdrawn from Storage under Storage Contract			
9	No-Notice Storage			
10	Other Firm Storage			
11	Interruptible Storage			
12				
13	TOTAL			
14	Other Operational Activities			
15	Gas Withdrawn from Storage for System Operations			
16	Reduction in Line Pack			
17				
18	TOTAL			
19	SECTION B: CONSECUTIVE THREE-DAY PEAK DELIVERIES			
20				
21	Volumes of Gas Transported			
22	No-Notice Transportation			
23	Other Firm Transportation			
24	Interruptible Transportation			
25				
26	TOTAL			
27	Volumes of Gas Withdrawn from Storage under storage Contract			
28	No-Notice Storage			
29	Other Firm Storage			
30	Interruptible Storage			
31				
32	TOTAL			
33	Other Optional Activities			
34	Gas Withdrawn from Storage for System Operations			
35	Reduction in Line Pack			
36				
37	TOTAL			

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AUXILIARY PEAKING FACILITIES

1. Report below auxiliary facilities of the respondent for meeting seasonal peak demands on the respondent's system, such as underground storage projects, liquefied petroleum gas installations, gas liquefaction plants, oil gas sets, etc.
2. For column (c), for underground storage projects, report the delivery capacity on February 1 of the heating season overlapping the year-end for which this report is submitted.

For other facilities, report the rated maximum daily delivery capacities.
3. For column (d), include or exclude (as appropriate) the cost of any plant used jointly with another facility on the basis of predominant use, unless the auxiliary peaking facility is a separate plant as contemplated by general instruction 12 of the Uniform system of Accounts.

Line No.	Location of Facility (a)	Type of Facility (b)	Maximum Daily Delivery Capacity of Facility Dth (c)	Cost of Facility (in dollars) (d)	Was Facility Operated on Day of Highest Transmission Peak Delivery?	
					Yes (e)	No (f)
1	<u>LNG PLANT</u>					
2						
3	Howell Twp., NJ	Peaking	0		Yes	
4	Stafford Twp., NJ	Peaking	0		Yes	
5						
6						
7						
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GAS ACCOUNT - NATURAL GAS

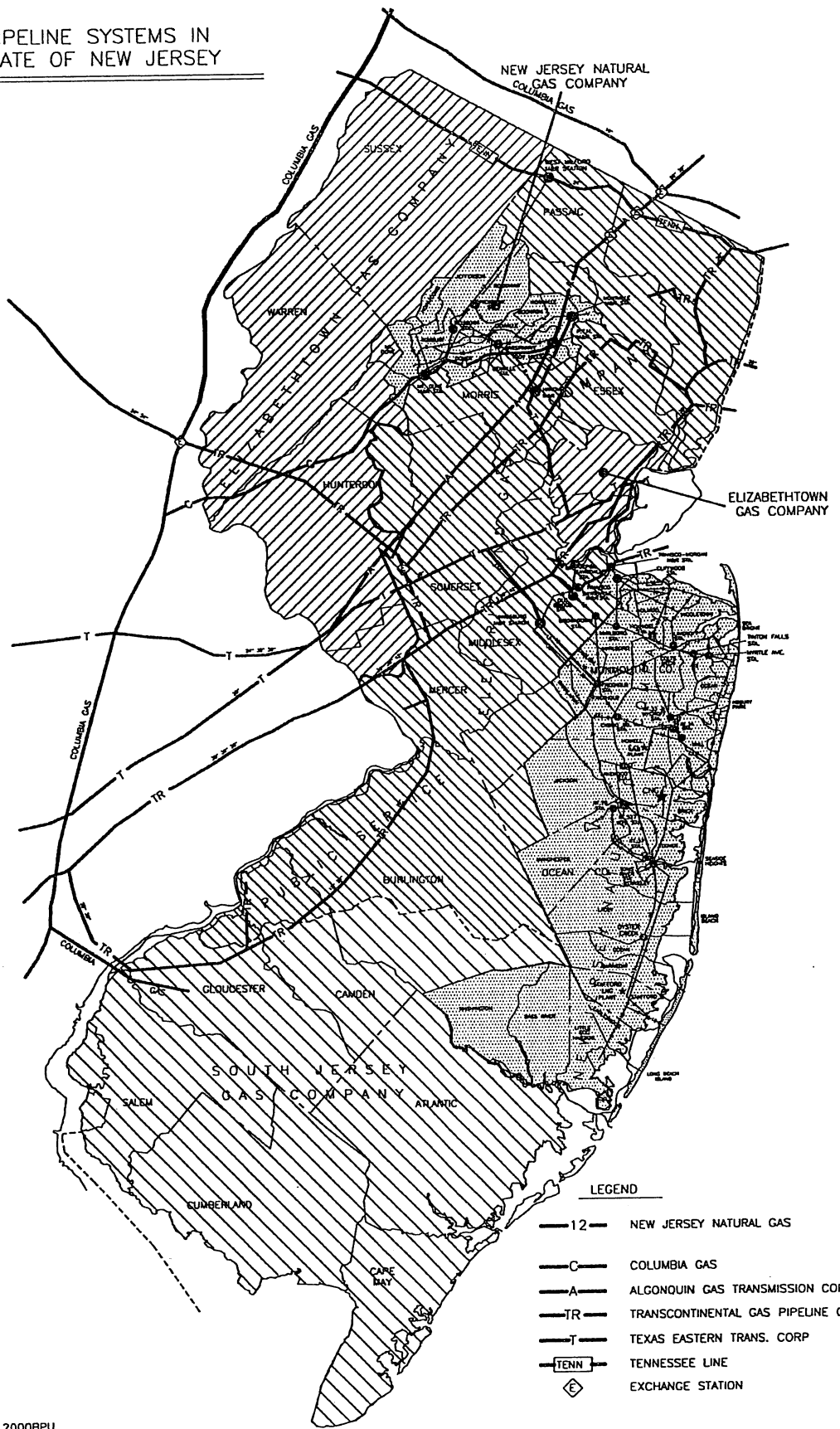
1. The purpose of this schedule is to account for the quantity of natural gas received and delivered by the respondent.
2. Natural gas means either natural unmixed or any mixture of natural and manufactured gas.
3. Enter in column (c) the Dth as reported in the schedules indicated for the items of receipts and deliveries.
4. Indicate in a footnote the quantities of bundled sales and transportation gas and specify the line on which such quantities are listed.
5. If the respondent operates two or more systems which are not inter-connected, submit separate pages for this purpose. Use copies of pages 520.
6. Also indicate by footnote the quantities of gas not subject to Commission regulation which did not incur FERC regulatory costs by showing (1) the local distribution volumes another jurisdictional pipeline delivered to the local distribution company portion of the reporting pipeline (2) the quantities that the reporting pipeline

- transported or sold through its local distribution facilities or intrastate facilities and which the reporting pipeline received through gathering facilities or intrastate facilities, but not through any of the intrastate portion of the reporting pipeline, and (3) the gathering line quantities that were not designed for intrastate market or that were not transported through any interstate portion of the reporting pipelines.
7. Also indicate in a footnote (1) the system supply quantities of gas that are stored by the reporting pipeline, during the reporting year and also reported as sales, transportation and compression volumes by the reporting pipeline during the same reporting year (2) the system supply quantities of gas that are stored by the reporting pipeline during the reporting year which the reporting pipeline intends to sell or transport in a future reporting year, and (3) contract storage quantities.
 8. Also indicate the volumes of pipeline production field sales that are included in both the company's total sales figure and the company's total transportation figure. Add additional rows as necessary to report all data, numbered 14.01, 14.02, etc.

01 NAME OF SYSTEM

Line No.	Item (a)	Ref Page No. (b)	Amount of Dth (c)
2	GAS RECEIVED		
3	Gas Purchases (accounts 800-805)	327 C	-
4	Gas of Others Received for Gathering (Account 489.1)	305	
5	Gas of Others received for Transmission (Account 489.2)	301	
6	Gas of Others Received for Distribution (Account 489.3)	307	
7	Gas of Others Received for Contract Storage (Account 489.4)	328	
8	Exchanged Gas Received from Others (Account 806)	328	
9	Gas Received as Imbalances (Account 806)	332	
10	Receipt of Respondent's Gas Transported by Others (Account 856)		
11	Other Gas Withdrawn from Storage (Explain) Withdrawn from Underground Storage	512	-
12	Gas Received from Shippers as Compressor Station Fuel		
13	Gas Received from Shippers as Lost and Unaccounted for		
14	Other Receipts (Specify) Gas Received from LNG Storage	327 C	-
15	Total Receipts (Total of lines 3 thru 14)		-
16	GAS DELIVERED		
17	Gas Sales (Account 480-484)		-
18	Deliveries of Gas Gathered of Others (Account 489.1)	303	
19	Deliveries of Gas Transported for Others (Account 489.2)	305	
20	Deliveries of Gas Distributed for Others (Account 489.3)	301	
21	Deliveries of Contract Storage Gas (Account 489.4)	307	
22	Exchange Gas Delivered to Others (Account 806)	328	
23	Gas Delivered as Imbalances (Account 806)	328	
24	Deliveries of Gas to Others for Transportation (Account 858)	332	
25	Other Gas Delivered to Storage (Explain) Gas Delivered to Underground Storage	512	-
26	Gas Used for Compressor Station Fuel	509	
27	Gas Delivered from LNG Storage, NG used by Respondent & Out of State Sales		-
28	Total Deliveries (Total of lines 17 thru 27.7)		-
29	GAS UNACCOUNTED FOR		
30	Production System Losses		
31	Gathering System Losses		
32	Transmission System Losses		
33	Distribution System Losses	327 C	-
34	Storage System Losses		
35	Other Losses (Specify)		
36	Total Unaccounted for (Total of lines 30 thru 35)		-
37	Total Deliveries & Unaccounted for (Total of lines 28 and 36)		-

PIPELINE SYSTEMS IN STATE OF NEW JERSEY



LEGEND

- 12 — NEW JERSEY NATURAL GAS
- C — COLUMBIA GAS
- A — ALGONQUIN GAS TRANSMISSION CORP.
- TR — TRANSCONTINENTAL GAS PIPELINE CORP.
- T — TEXAS EASTERN TRANS. CORP
- TENN — TENNESSEE LINE
- ◊ E EXCHANGE STATION

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SYSTEM LOAD STATISTICS

1. Report below the information specified.
2. Maximum daily production capacity means the maximum number of therms which can be produced, purified, etc.

Line No.	(a)	Dth (b)
1	Maximum Send-out in Any Other Day	-
2	Date of Such Maximum	1/3/2008
3	Maximum Send-out in Any Consecutive 3-days	-
4	Date of Such Maximum	1/2 - 1/4/08
5	Maximum Daily Production Capacity	
6	
7	
8	
9	
10	
11	Manufactured Gas	
12	
13	Maximum Daily Purchase Capacity	-
14	Total Maximum Daily Production and Purchase Capacity	-
15	Maximum Holder Capacity	-
16	Monthly Send-out; January	-
17	February	-
18	March	-
19	April	-
20	May	-
21	June	-
22	July	-
23	August	-
24	September	-
25	October	-
26	November	-
27	December	-
28	Total (Page 329 C)	-

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DISTRIBUTION MAINS

Report below information called for with respect to distribution mains.

Line No.	Size (Inches) (a)	Kind of Pipe (b)	Feet in Use Beginning of Year (c)	Net Change Inc. or (Dec) (d)	Feet in Use End of Year (e)
1	2" & under	Steel	10,889,646	(59,045)	10,830,601
2	2.5	Cast Iron	131,524		131,524
3	3	Wrought Iron	423,339		423,339
4	4		3,705,033	(35,892)	3,669,141
5	5		-	-	-
6	6		3,070,567	(6,255)	3,064,312
7	8		696,537		696,537
8	10		49,528	(6,210)	43,318
9	12		367,790	30,372	398,162
10	14		-		-
11	16		91,271		91,271
12	20+		20,947	-	20,947
13			-	-	-
14	Subtotal		<u>19,446,182</u>	<u>(77,030)</u>	<u>19,369,152</u>
15	2	Plastic	11,182,809	221,272	11,404,081
16	4		3,540,993	60,158	3,601,151
17	6 - 8		851,194	80,930	932,124
18	8		-		-
19	10 - 12		<u>154,873</u>		<u>154,873</u>
20	Subtotal		<u>15,729,869</u>	<u>362,360</u>	<u>16,092,229</u>
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36		Total Feet	35,176,051	285,330	35,461,381
		Total Miles (to 0.1)	6,662.13	54.04	6,716.17

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SERVICES

1. Report below the information relating to complete services.
2. Extensions of stub services to connect to customer's premises are to be treated as additions to active services and deductions from inactive services for future use.

Line No.	ITEM	TOTAL
1	Total complete services first of year -----	452,567
2		
3	Installed during year -----	6,867
4		
5	Purchased during year -----	0
6		
7		
8		
9	Total -----	459,434
10		
11	Retired during year -----	(3,377)
12	Installed during year -----	0
13	Extensions of incomplete services during year -----	0
14		
15	Total deductions during year -----	(3,377)
16	Total end of year -----	456,057

METERS

1. Report below the specified information.

LINE NO.	ITEM	TOTAL
21	Number at beginning of year -----	498,212
22	Acquired during year -----	15,154
23	Total -----	513,366
24	Retired during year -----	(13,590)
25	Number at end of year -----	499,776
26		
27	Meters in stock -----	1,780
28	Locked meters in customers' premises -----	9,584
29	Regular meters in customers' use -----	490,132
30	Meters in company's use -----	60
31	Total end of year -----	501,556

Notes

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FOOTNOTE REFERENCE

Page
No.
(a)

Line or Item
No.
(b)

Column
No.
(c)

Footnote
No.
(d)

NOT APPLICABLE

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FOOTNOTE TEXT

Footnote No. (a)	Footnote Text (b)
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	<p>NOT APPLICABLE</p>
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