



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0405

Mail Stop 3561

December 1, 2009

Mr. Glenn C. Lockwood
Senior Vice President and Chief Financial Officer
New Jersey Resources Corporation
1415 Wyckoff Road
Wall, New Jersey 07719

Re: New Jersey Resources Corporation
Item 4.02 Form 8-K
Filed November 23, 2009
Amendment No. 1 to Item 4.02 Form 8-K
Filed November 25, 2009
Amendment No. 2 to Item 4.02 Form 8-K
Filed November 25, 2009
File No. 1-8359

Dear Mr. Lockwood:

We have completed our review of your Form 8-K and related filings and have no further comments at this time.

Sincerely,

Adam Phippen
Staff Accountant