



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

April 26, 2016

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

**Re: New Jersey Resources Corporation  
Form 10-K for Fiscal Year Ended September 30, 2015  
Filed November 24, 2015  
File No. 1-8359**

Dear Mr. Lockwood:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ William H. Thompson

William H. Thompson  
Branch Chief  
Office of Consumer Products