



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

DIVISION OF  
CORPORATION FINANCE

April 19, 2022

Roberto F. Bel  
Senior V.P. and Chief Financial Officer  
New Jersey Resources Corporation  
1415 Wyckoff Road  
Wall, NJ 07719

**Re: New Jersey Resources Corporation**  
**Form 10-K for the year ended September 30, 2021**  
**Filed November 18, 2021**  
**File No. 001-08359**

Dear Mr. Bel:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation