

Mail Stop 3561

May 16, 2008

By Facsimile and U.S. Mail

Mr. Edward J. Graham  
President and Chief Executive Officer  
South Jersey Industries, Inc.  
South Jersey Gas Company  
1 South Jersey Plaza  
Folsom, New Jersey 08037

**Re: South Jersey Industries, Inc.  
South Jersey Gas Company  
Forms 10-K for the Fiscal Years Ended December 31, 2007  
File Nos. 1-6364 and 0-22211**

Dear Mr. Graham:

We have completed our review of your Forms 10-K and related filings and have no further comments at this time.

Sincerely,

Michael Moran  
Accounting Branch Chief