



DIVISION OF  
CORPORATION FINANCE

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

January 6, 2011

*By U.S. Mail and facsimile to (609) 561-8225*

Gina Merritt-Epps, Esq.  
Corporate Counsel and Secretary  
South Jersey Industries, Inc.  
1 South Jersey Plaza  
Folsom, New Jersey 08037

**Re: South Jersey Industries, Inc.  
Form 10-K for Fiscal Year Ended December 31, 2009  
Filed March 1, 2010  
Proxy Statement on Schedule 14A  
Filed March 18, 2010  
File No. 001-06364**

Dear Ms. Merritt-Epps:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

H. Christopher Owings  
Assistant Director