

State of New Jersey
DIVISION OF RATE COUNSEL
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STEFANIA A. BRAND
Director

CHRIS CHRISTIE
Governor

KIM GUADAGNO
Lt. Governor

January 28, 2015

HAND DELIVERED

Kenneth Sheehan, Secretary
NJ Board of Public Utilities
44 South Clinton Avenue, 9th Floor
P.O. Box 350
Trenton, New Jersey 08625-0350

**Re: Audit of Affiliated Transactions Between New Jersey Natural Gas Company and New Jersey Resources and Affiliates; and a Comprehensive Management Audit of New Jersey Natural Gas Company.
BPU Docket No. GA13010008**

Dear Secretary Sheehan:

Please accept for filing this original and ten copies of the this request on behalf of the Division of Rate Counsel ("Rate Counsel") for a one-week extension, until Monday, February 2, to file Rate Counsel's comments in the above-referenced matter. Enclosed is one additional copy. Please date stamp the copy as "filed" and return to our courier. Thank you for your consideration and attention to this matter.

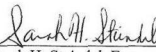
On July 23, 2014 the Board of Public Utilities ("Board") released the Final Report of NorthStar Consulting Group (the "Audit Report") concerning the above-referenced audits of New Jersey Natural Gas Company ("NJNG" or "Company"). In accordance with the Secretary's letter issued in this matter on July 23, 2014, comments on the audit Report were originally due on or before September 26, 2014. By letters dated September 22, 2014 and November 26, 2014 from Executive Director Paul Flanagan, that deadline was extended to November 25, 2014 and

then to January 26, 2015. Due to the inclement weather and related closures of State offices, Rate Counsel was not able to file comments on January 26, 2015. Rate Counsel respectfully requests a further extension to Monday, February 2, 2015. NJNG and the Board's Staff have consented to this request.

Thank you for your attention to this matter.

Respectfully submitted,

STEFANIE A. BRAND
DIRECTOR, DIVISION OF RATE COUNSEL

By: 
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Assistant Deputy Rate Counsel

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Joseph L. Fiordaliso, Commissioner (hand delivered)
Mary-Anna Holden, Commissioner (hand delivered)
Dianne Solomon, Commissioner (hand delivered)
Uppendra Chivukula, Commissioner (hand delivered)
Paul Flanagan, Executive Director (hand delivered and by e-mail)
Service List (via hand delivery or regular mail, and by e-mail)

New Jersey Natural Gas Company -
Initial Comments
Affiliated Transaction and
Comprehensive Management Audit
BPU Docket No.: GA13010008

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