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State of New Jersey
DIVISION OF RATE COUNSEL
140 EAST FRONT STREET, 4TH FL
P. O. BOX 003
TRENTON, NEW JERSEY 08625

BOARD OF PUBLIC UTILITIES
MAIL ROOM

CHRIS CHRISTIE
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KIM GUADAGNO
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STEFANIE A. BRAND
Director

December 21, 2015

Irene Kim Asbury, Secretary
NJ Board of Public Utilities
44 South Clinton Avenue, 9th Floor
P.O. Box 350
Trenton, NJ 08625-0350

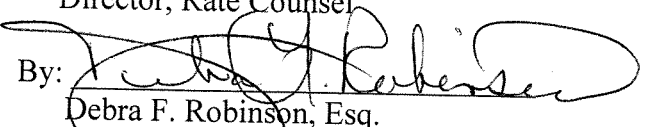
**Re: I/M/O The Petition of New Jersey American Water Company, Inc., for Approval of a Financing Program Involving the Refinancing of Existing Long-Term Debt and the Issuance of New Long-Term Debt Through December 31, 2018
BPU Docket No.: WF15091086**

Dear Secretary:

The Division of Rate Counsel (the "Division") is in receipt of the above captioned matter. After review of the Petition, responses from Petitioner to Board Staff's discovery requests OE-1 through OE-11 together with various other documents submitted by the Petitioner in support of its application to issue and sell long-term debt. The Division does not object to the approval of this matter.

Please contact the Division of Rate Counsel if we can be of further assistance.

Respectfully submitted,
Stefanie A. Brand
Director, Rate Counsel

By: 
Debra F. Robinson, Esq.
Deputy Rate Counsel

DFR/ddg
cc: Service list

Case mgmt
Legal
C. Vachon

Tel: (609) 984-1460 • Fax: (609) 292-2923 • Fax: (609) 292-2954
<http://www.nj.gov/rpa> E-Mail: njratepayer@rpa.state.nj.us

I/M/O The Petition of New Jersey American
Water Company, Inc., for Approval of a
Financing Program Involving the Refinancing of
Existing Long-Term Debt and the Issuance of
New Long-Term Debt Through December 31,
2018

BPU Docket No.: WF15091086

Stefanie A. Brand, Esq., Director
Division of Rate Counsel
140 East Front Street 4th Floor
P.O. Box 003
Trenton, New Jersey 08625

*Debra F. Robinson, Esq.
Water & Wastewater
Division of Rate Counsel
140 East Front Street 4th Floor
P.O. Box 003
Trenton, New Jersey 08625

Darlene Duque-Garcia, Paralegal
Division of Rate Counsel
140 East Front Street 4th Floor
P.O. Box 003
Trenton, New Jersey 08625

Irene Asbury, Secretary
Board of Public Utilities
44 S. Clinton Avenue, 9th Floor
P.O. Box 350
Trenton, New Jersey 08625

Maria Moran, Director
Board of Public Utilities
44 S. Clinton Avenue, 7th Floor
P.O. Box 350
Trenton, New Jersey 08625

Mike Kammer
Board of Public Utilities
44 S. Clinton Avenue, 9th Floor
P.O. Box 350
Trenton, New Jersey 08625

Robert J. Brabston, Esq.
New Jersey American Water Co.
167 J.F. Kennedy Parkway
Shorthills, New Jersey 07078

Dante M. DeStefano
New Jersey American Water Co. Inc.
1025 Laurel Oak Road
Voorhees, NJ 08043

Elliott D. Schwartz, PE
New Jersey American Water Co.
100 James Street
Lakewood, NJ 08701

Veronica Beke, DAG
Division of Law
Board of Public Utilities
124 Halsey Street
P.O. Box 45029
Newark, New Jersey 07101

Charlene Renee Good
Board of Public Utilities
44 S. Clinton Avenue, 9th Floor
P.O. Box 350
Trenton, New Jersey 08625

Mark Beyer, Chief Economist
Board of Public Utilities
44 S. Clinton Avenue, 7th Floor
P.O. Box 350
Trenton, NJ 08625

Christine Lin
Board of Public Utilities
44 S. Clinton Avenue, 7th Floor
P.O. Box 350
Trenton, NJ 08625

*Receives all correspondence
except discovery.