



Agenda Date: 7/23/14
Agenda Item: 2D

STATE OF NEW JERSEY
Board of Public Utilities
44 South Clinton Avenue, 9th Floor
Post Office Box 350
Trenton, New Jersey 08625-0350
www.nj.gov/bpu/

ENERGY

IN THE MATTER OF NEW JERSEY NATURAL GAS)	DECISION AND ORDER
COMPANY'S ANNUAL REVIEW AND REVISION OF)	APPROVING INITIAL DECISION
ITS SOCIETAL BENEFITS CHARGE (SBC) FACTORS)	AND STIPULATION FOR FINAL
FOR REMEDIATION YEARS 2012 AND 2013)	SBC RATES
)	
)	BPU DOCKET NO. GR13070674
)	OAL DOCKET NO. PUC 01145-14

Parties of Record:

Andrew K. Dembia, Esq., New Jersey Natural Gas Company
Stefanie A. Brand, Esq., Director, New Jersey Division of Rate Counsel

BY THE BOARD:

BACKGROUND

By Order dated November 22, 2013 ("November Order"), the Board of Public Utilities ("Board") provisionally approved a stipulation for provisional rates for two of the factors included in New Jersey Natural Gas Company's ("the Company's") Societal Benefits Charge: the Remediation Adjustment ("RA") rate, and the New Jersey Clean Energy Program ("NJCEP") rate. The November Order approved a provisional decrease in the Company's after-tax per therm RA rate from \$0.0324 to \$0.0300, and an increase in the NJCEP rate from \$0.0203 to \$0.0422, effective December 1, 2013, based on remediation expenditures claimed to have been incurred by the Company during the period July 1, 2011 through June 30, 2013 ("Remediation Years 2012/2013").

RA Rate:

Per the settlement of the Company's base rate case in BPU Docket No. GR91081383J, the Board established the RA rate as the cost recovery method by which the Company recoups its remediation spending associated with the clean-up of six former manufactured gas plant ("MGP") sites on a deferred basis over a rolling seven-year period.

NJCEP Rate:

The NJCEP rate is designed to recover costs incurred for the Company's share of statewide energy efficiency and renewable energy expenditures. The Company's proposal to increase its existing after-tax per therm NJCEP factor of \$0.0203 to \$0.0422 reflects the Company's share of the statewide increase in NJCEP contribution levels, as approved by the Board's Order dated June 21, 2013¹, in Docket No. EO11050324, applicable to the period July 2013 through June 2014.

Public hearings on the Company's petition were held on September 10, 2013 in Rockaway Borough and on September 11, 2013 in Freehold Township. No members of the public appeared at the public hearings, and no written comments were received by the Board, the Company or the Division of Rate Counsel ("Rate Counsel").

On or about January 27, 2014, the petition was transmitted to the Office of Administrative Law as directed by the November Order. The matter was subsequently assigned to Administrative Law Judge ("ALJ") Elia A. Pelios.

STIPULATION

Subsequent to discovery and substantive discussions of the issues, on July 1, 2014 the Company, Rate Counsel and Board Staff (collectively, "the Parties") executed a Stipulation² ("Stipulation") for final SBC rates that provides for the following:

The after-tax per therm RA rate shall be deemed final and remain at \$0.0300. The tariff sheets reflecting these rates, which will remain in effect, are attached to the Stipulation as Exhibit B.

All issues relating to RA expenditures incurred by the Company during the Remediation Years 2012/2013, covering the period October 1, 2011 through September 30, 2013, have been examined and are deemed fully resolved.

The Company agrees to provide in future RA filings an analysis to include a monthly interest calculation supported by the monthly activity associated with remediation expenditures, revenue recovery and the deferred income tax provision.

Interest applicable to the Company's unamortized RA balance will be calculated and accrued on a monthly basis, and subsequently rolled into the RA balance at the beginning of the next RA recovery year, starting October 1.

The calculated after-tax RA rate of \$0.0300 is based upon recoverable RA costs of \$18.8 million, including interest, for the Remediation Years 2012/2013. The RA costs for the Remediation Years 2012/2013 are \$16.6 million, with the seven-year average being \$14.8 million.

¹ In June 2013, the BPU approved a CEP contribution level for NJNG of \$15.576 million for the fiscal period July 2013 through June 2014.

² Although summarized in this Order, the detailed terms of the Stipulation control, subject to the findings and conclusions of this Order.

The Company will continue to provide a final reconciliation of its annual RA rate recovery, including the calculation of actual volumes subject to the RA rate, and the resultant net expense or credit amount which is to be carried-over to the next recovery year.

The Company will review the reimbursement of third party legal fees as part of settlements to resolve disputes over access to property required for remediation activities. The results of this review will be provided as part of the proceedings on the Company's Fiscal Year 2015 SBC filing.

Recovery of RA rate costs shall also continue to be subject to the same conditions as set forth in the stipulations approved by the Board in the December 21, 1994 Order in Docket No. GR94070333, and the November 22, 1995 Order in BPU Docket No. GR95090409.

The Company's expenditures recovered through the RA rate remain subject to audit. Such audit may be through any audit mechanism determined to be appropriate by the Board.

NJNG represents that its RA filing in this docket does not include the recovery of any costs associated with Natural Resource Damage ("NRD") claims currently being investigated by the New Jersey Department of Environmental Protection. The Parties agree that the Board should make no determination in this proceeding as to the reasonableness, or the recoverability under the Company's RA clause, of NRD damages or related costs, if any.

The Company will continue to include with its RA filings responses to the Minimum Filing Requirements as set forth in Exhibit A of the Stipulation.

The after-tax per therm NJCEP rate shall be deemed final and remain at \$0.0422 until changed by further order of the Board.

The Company will review all outside contracts for services related to consumer out-reach to evaluate whether some all or some of such services could be performed by employees, and ensure that compensation is commensurate with a reasonable hourly rate. The Company will review the contracts and, if necessary, amend them to assure that the contracts and related documentation can be provided in discovery without the necessity for a Board or court order. The results of this review will be provided as part of the proceedings on the Company's 2015 SBC filing.

ALJ Pelios issued an Initial Decision on July 9, 2014, adopting the Stipulation, finding that the Parties have voluntarily agreed to the settlement, and that the settlement fully disposes of all issues in controversy and is consistent with the law.

DISCUSSION AND FINDINGS


Having reviewed the Stipulation and the Initial Decision, and being persuaded that the Parties have thoroughly reviewed the costs for the period at issue, the Board **HEREBY FINDS** that, subject to the terms and conditions set forth below, the attached Initial Decision and Stipulation are reasonable, in the public interest, and in accordance with the law. Accordingly, the Board **HEREBY ADOPTS** the Initial Decision and the Stipulation in their entirety and **HEREBY INCORPORATES** their terms and conditions as if fully set forth herein.

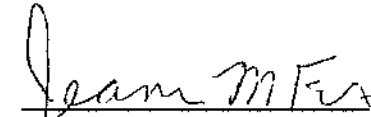
The Board **HEREBY ORDERS** that the Company's after-tax per therm RA and NJCEP rates remain at \$0.0300, and \$0.0422, respectively, and should so remain until changed by further Order of the Board.

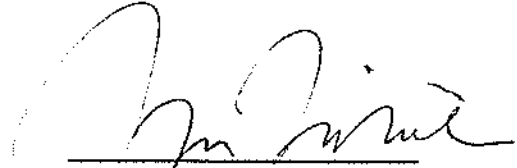
The Company's RA and NJCEP rates remain subject to audit by the Board. This Decision and Order shall not preclude the Board from taking any actions deemed to be appropriate as a result of any such audit.

DATED: 7/23/14

BOARD OF PUBLIC UTILITIES
BY:


DIANNE SOLOMON
PRESIDENT


JEANNE M. FOX
COMMISSIONER

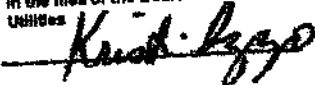

JOSEPH L. FIORDALISO
COMMISSIONER


MARY-ANNA HOLDEN
COMMISSIONER

ATTEST:


KRISTI IZZO
SECRETARY

I HEREBY CERTIFY that the within
document is a true copy of the original
in the files of the Board of Public
Utilities.



IN THE MATTER OF NEW JERSEY NATURAL GAS COMPANY'S ANNUAL REVIEW
AND REVISION OF ITS SOCIETAL BENEFITS CHARGE FACTORS FOR
REMEDATION YEARS 2012 AND 2013
BPU DOCKET NO. GR13070674 and OAL DOCKET NO. PUC 01145-14

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State of New Jersey
OFFICE OF ADMINISTRATIVE LAW

NEW JERSEY NATURAL GAS CO
RECEIVED
JUL 15 2014
REGULATORY AFFAIRS

INITIAL DECISION

SETTLEMENT

OAL DKT. NO. PUC 01145-14

AGENCY DKT. NO. GR13070674

**IN THE MATTER OF NEW JERSEY NATURAL
GAS COMPANY'S ANNUAL REVIEW
AND REVISION OF ITS SOCIETAL
BENEFITS CHARGE FACTORS FOR
REMEDATION YEARS 2012 AND 2013.**

Andrew K. Dembia, Esq., for petitioner New Jersey Natural Gas Company

Alex Moreau, Deputy Attorney General, for respondent The Board of Public
Utilities (John J. Hoffman, Acting Attorney General, attorney)

Babette Tenzer, Deputy Attorney General, for respondent The Board of Public
Utilities (John J. Hoffman, Acting Attorney General, attorney)

Stefanie A. Brand, Director, for respondent the Division of Rate Counsel

Record Closed: July 2, 2014

Decided: July 9, 2014

BEFORE **ELIA A. PELIOS**, ALJ:

This matter concerns New Jersey Natural Gas Company's annual review and revision of its societal benefits charge factors for remediation for the years of 2012 and 2013. The Board of Public Utilities transmitted this matter to the Office of Administrative Law (OAL) where it was filed on January 29, 2014, for hearing as a contested case, pursuant to N.J.S.A. 52:14B-1 et seq. and N.J.S.A. 52:14F-1 et seq.

The parties filed on July 2, 2014, a Stipulation of Settlement (J-1) which resolves all issues in this proceeding. Said Stipulation of Settlement has been signed by all parties, indicates the terms of settlement, and is attached and fully incorporated herein.

I have reviewed the record and the settlement terms and **FIND:**

- 1 The parties have agreed to settle this matter and have prepared the attached agreement indicating the terms of settlement.
- 2 The settlement fully disposes of all issues in controversy and is consistent with the law.


I **CONCLUDE** that this agreement meets the requirements of N.J.A.C. 1:1-19.1 and that the settlement should be approved. I approve the settlement and, therefore, **ORDER** that the parties comply with the settlement terms and that these proceedings be concluded.

I hereby **FILE** my initial decision with the **BOARD OF PUBLIC UTILITIES** for consideration.

This recommended decision may be adopted, modified or rejected by the **BOARD OF PUBLIC UTILITIES**, which by law is authorized to make a final decision in this matter. If the Board of Public Utilities does not adopt, modify or reject this decision within forty-five days and unless such time limit is otherwise extended, this recommended decision shall become a final decision in accordance with N.J.S.A. 52:14B-10.

July 9, 2014

DATE



ELIA A. PELIOS, ALJ

Date Received at Agency: _____

Date Mailed to Parties: _____

July 11, 2014

mel

**STATE OF NEW JERSEY
BOARD OF PUBLIC UTILITIES**

**IN THE MATTER OF THE PETITION OF)
NEW JERSEY NATURAL GAS COMPANY)
FOR THE ANNUAL REVIEW AND) BPU DOCKET NO. GR13070674
REVISION OF ITS SOCIETAL BENEFITS)
CHARGE FACTORS FOR REMEDIATION) OAL DOCKET NO. PUC01145-14
YEARS 2012 AND 2013)**

STIPULATION

APPEARANCES:

Andrew K. Dembia, Esq., New Jersey Natural Gas Company for the Petitioner, New Jersey Natural Gas Company

Felicia Thomas-Friel, Deputy Rate Counsel, Sarah H. Steindel, Esq. and Christine M. Juarez, Esq., Assistant Deputy Rate Counsels, New Jersey Division of Rate Counsel (Stefanie A. Brand, Esq., Director)

Veronica Beke and Alex Moreau, Deputy Attorneys General, for the Staff of the New Jersey Board of Public Utilities (John J. Hoffman, Acting Attorney General of New Jersey)

**TO: THE HONORABLE ELIA A. PELIOS
PRESIDING ADMINISTRATIVE LAW JUDGE**

1. By orders dated March 17, 1999 in Docket No. GX99030121 and dated March 30, 2001 in Docket No. GO99030123 pursuant to N.J.S.A. 48:3-60.1, New Jersey Natural Gas Company ("NJNG" or the "Company") received approval to implement and assess a Societal Benefits Charge ("SBC") as a non-bypassable charge.

2. On July 23, 2013, NJNG filed a petition in Docket No. GR13070674 relating to the Company's Societal Benefits Charge ("SBC") factors (the "SBC filing"). The factors or components included in the SBC are the Remediation Adjustment ("RA") rate, the statewide

Universal Service Fund (“USF”) rate,¹ and the New Jersey Clean Energy Program (“NJCEP”) rate. In its petition, the Company requested that the New Jersey Board of Public Utilities (the “BPU” or “Board”) decrease the Company’s existing after-tax RA of \$0.0324 to \$0.0300; increase the NJCEP after-tax rate of \$0.0203 per therm to \$0.0422 per therm; and approve the remediation expenditures incurred by the Company for the period July 1, 2011 through June 30, 2013 (“Remediation Years 2012/2013”), to be effective October 1, 2013, or as of the effective date of the Board Order in this proceeding.

3. The Company’s SBC filing included its petition, testimonies, schedules, draft notice of public hearing, the Company’s Gas Service Tariff (redlined) and data that support the Company’s proposed decrease to its current RA rate. Additional information responsive to the fourteen (14) minimum filing requirements (“MFR’s”) for RA filings, as approved and required by Board Order dated April 13, 2006, in Docket No. GR04121565, was provided by the Company on October 3, 2013. A copy of the MFR’s are attached as Exhibit A to this Stipulation.

4. NJNG’s proposal to increase its existing after-tax NJCEP factor of \$0.0203 per therm to \$0.0422 per therm reflects the Company’s share of the statewide NJCEP contribution levels, as approved by Board Order dated June 21, 2013 in Docket No. EO11050324V,²

¹ USF is a fund established by the Board to help provide affordable electric and natural gas heating service for eligible residential customers in New Jersey. The statewide USF rates are addressed in annual filings submitted simultaneously by New Jersey’s natural gas and electric utilities. The after-tax natural gas USF factor at the time of this filing of \$0.0184 per therm was approved by the Board in its September 13, 2012 Order in Docket No. ER12060565. In its September 18, 2013 Order, the BPU approved a decrease to the statewide USF factor to \$0.0126, effective October 1, 2013.

² In June 2013, the BPU approved an NJCEP contribution level for NJNG of \$15.576 million for the fiscal period July 2013 through June 2014. *I/M/O the Comprehensive Energy Efficiency and Renewable Energy Resource Analysis for Fiscal Years 2014-2017 Clean Energy Program* Order, at 40.

applicable to the period July 2013 through June 2014 and estimates for the period July 2014 through September 2014 based on contribution levels of the prior year.

5. Public hearings on the SBC petition were held on September 10, 2013 in Rockaway Borough and on September 11, 2013 in Freehold Township. No members of the public appeared at either public hearing and no written comments regarding the Company's SBC petition were received by the BPU, NJNG or Rate Counsel.

6. In October 2013, NJNG, Board Staff, and Rate Counsel (collectively, the "Parties"), the only Parties to these proceedings, determined that additional time was needed to complete the final review of NJNG's proposed decrease to its current RA rate and the proposed increase to NJNG's NJCEP factor. The Parties also agreed that implementing the proposed RA rate decrease and NJCEP rate increase on a provisional basis, subject to refund with interest, would be reasonable and in the public interest. Accordingly, on October 29, 2013, the Parties executed a Stipulation for Provisional Rates which reflected a decrease to the Company's existing after-tax RA rate from \$0.0324 to \$0.0300 per therm, and an increase to the after-tax NJCEP rate from \$0.0203 to \$0.0422 per therm. The Board adopted and approved the terms of the Stipulation for Provisional Rates in an Order dated November 22, 2013, effective for service rendered by NJNG on and after December 1, 2013.³

7. NJNG has received and responded to all discovery requests that have been propounded in this proceeding by Board Staff and Rate Counsel.

8. Based upon further discussions among the Parties following the approval of the Stipulation for Provisional Rates, the Parties have reached an agreement to enter into this

³ "Decision and Order Approving Stipulation for Provisional SBC Rates," BPU Docket No. GR13070674, issued November 22, 2013.

Stipulation finalizing the rates made effective under the Stipulation for Provisional Rates, resolving all issues raised in or related to the Company's RA and NJCEP rates, and resolving all issues raised relating to the Company's remediation expenses for the period July 1, 2011 through June 30, 2013.

9. Specifically, based upon and subject to the terms and conditions set forth herein, the Parties **STIPULATE AND AGREE** as follows:

(a) **RA Factor.**

(i) The Company's after-tax RA factor within the SBC of \$0.0300 per term shall be deemed final and remain in effect until changed by further Board Order. The tariff sheets reflecting these rates, which will remain in effect, are attached hereto as Exhibit B.

(ii) All issues raised by the Company's filing herein relating to the RA expenditures incurred by the Company during Remediation Years 2012 and 2013 (through June 30, 2013) have been examined and shall be deemed fully resolved.

(iii) The Company agrees to incorporate in all future RA filings an analysis to include a monthly interest calculation supported by the monthly activity associated with remediation expenditures, revenue recovery and the deferred income tax provision.

(iv) Interest applicable to the Company's unamortized RA balance shall be calculated and will accrue on a monthly basis and shall be rolled into the RA balance at the beginning of the next RA recovery year, commencing on October 1.

(v) The RA factor set forth above is based upon and reflects recoverable RA costs of approximately \$18.8 million, which amount includes interest for

the period beginning October 1, 2011 through September 30, 2013. The current RA costs for the 2012 and 2013 periods are approximately \$16.6 million with the resulting rolling seven-year average being \$14.8 million.

(b) NJCEP Factor. The Company's after-tax NJCEP rate of \$0.0422 per therm shall be deemed final and remain in effect until changed by further Board Order.

10. The Company will review all of the contracts for services related to consumer outreach, to evaluate whether some or all of the contracted services can be performed by Company employees, and to assure that compensation paid to outside vendors is commensurate with a reasonable hourly rate based on level of professional expertise and documented time required to perform the contracted work. In addition, all such contracts will be reviewed and, if necessary, amended to assure that the contracts and related documentation can be provided in discovery in proceedings before the Board without the necessity for a Board or Court Order. The results of this review will be provided as part of the proceeding on the Company's Fiscal Year 2015 SBC filing.

11. The Company will review the reimbursement of third party legal fees as part of settlements to resolve disputes over access to property required for remediation activities. The results of this review will be provided as part of the proceedings on the Company's Fiscal Year 2015 SBC filing.

12. The Company agrees to provide a final reconciliation of its annual RA factor recovery, which reconciliation will include the calculation of actual volumes that recovered the RA factor and the resultant net expense or credit amount which is to be carried over to the next recovery year. Recovery and adjustments of the RA factor is subject to the Parties' review of NJNG's RA expenditures and reconciliation thereof in NJNG's next SBC proceeding. Recovery

of RA factor costs shall also continue to be subject to the same conditions as set forth in the Stipulations approved by the Board in its December 21, 1994 Order Adopting Initial Decision in BPU Docket No. GR94070333, and its November 22, 1995 Decision and Order Adopting Initial Decision and Stipulation in BPU Docket No. GR95090409.

13. As part of this Stipulation, the Parties agree that expenditures the Company recovers through the RA factor are subject to audit. Such audit may be through a review of the Company's Internal Audits conducted in relation to costs associated with this proceeding, or through any other audit mechanism determined to be appropriate by the Board.

14. The Company represents that its RA filing in this SBC filing does not include the recovery of any administrative, legal, consulting or other costs associated with Natural Resource Damage ("NRD") claims currently being investigated by the New Jersey Department of Environmental Protection. The Parties accordingly stipulate and agree that the Board should make no determination in this proceeding as to the reasonableness, or the recoverability under the Company's RA clause, of NRD damages or related costs, if any. The Parties expressly reserve their rights to argue their respective positions on these and related issues in future proceedings, as appropriate.

15. The Company agrees that it will continue to include with its RAC filings responses to the MFRs as set forth in Exhibit A to this Stipulation.

16. The Parties stipulate and agree that this Stipulation fully disposes of all issues in controversy in this proceeding, is consistent with law, and is in the public interest. This Stipulation represents a mutual balancing of interests, contains interdependent provisions and, therefore, is intended to be accepted and approved in its entirety. In the event any provision of this Stipulation is not accepted and approved in its entirety by the Board, any Party aggrieved

thereby shall not be bound to proceed with this Stipulation and shall have the right to litigate all issues addressed herein to a conclusion. More particularly, in the event the Board, in any applicable order(s), does not adopt this Stipulation in its entirety then any Party hereto is free to pursue its then available legal remedies with respect to all issues addressed in this Stipulation as though this Stipulation had not been signed.

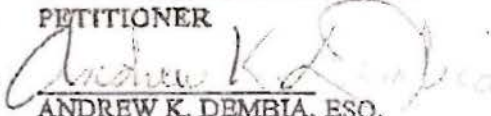
17. The Parties further agree that they consider the Stipulation to be binding on them for all purposes herein.

18. It is specifically understood and agreed that this Stipulation represents a negotiated agreement and has been made exclusively for the purpose of these proceedings. Except as expressly provided herein, NJNG, Board Staff, and Rate Counsel shall not be deemed to have approved, agreed to, or consented to any principle or methodology underlying or supposed to underlie any agreement provided herein. All rates are subject to audit by the Board. The Parties further acknowledge that a Board Order approving, rejecting, or modifying this Stipulation will become effective upon the service of said Board Order, or upon such date after the service thereof as the Board may specify, in accordance with N.J.S.A. 48:2-40.

WHEREFORE, the Parties hereto respectfully submit this Stipulation to the Presiding Administrative Law Judge for review and the issuance of an Initial Decision that will then be submitted to the Board for its review and the issuance of a Decision and Order approving the Initial Decision, and this Stipulation, in their entirety, in accordance with the terms hereof, as soon as reasonably possible.

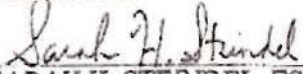
NEW JERSEY NATURAL GAS
PETITIONER

By:


ANDREW K. DEMBIA, ESQ.
New Jersey Natural Gas

DIVISION OF RATE COUNSEL
STEFANIE BRAND, ESQ.
DIRECTOR

By:


SARAH H. STEINDEL, ESQ.
ASSISTANT DEPUTY RATE COUNSEL

JOHN J. HOFFMAN
ACTING ATTORNEY GENERAL OF NEW JERSEY
Attorneys for Staff of the Board of Public Utilities

By:


ALEX MOREAU
DEPUTY ATTORNEY GENERAL

Date: July 1, 2014

Exhibit A

New Jersey Natural Gas Company RAC Minimum Filing Requirements

As part of the Company's annual RAC filing, the Company will provide responses to the following Minimum Filing Requirements ("MFRs"). The requests, unless noted otherwise, relate to the historical 12-month RAC period.

1. The Company currently provides a vendor summary as part of its annual RAC filing. This document provides a summary of the expenditures by vendor by site for the twelve-month RAC period. Hereafter, the vendor summary will be supplemented with a general description of the services provided by each vendor. The data noting expenditures incurred through June 30 of each year will continue to be submitted with the Company's annual RAC filing.
2. Identify the two MGP sites with the highest level of expenditures during the prior RAC period. For each identified site, provide a copy of the latest work plan, remediation report, or major work product submitted to the NJDEP. The copies should include the narrative portion of the report or work plan but need not include the technical supporting workpapers, charts and tables.
3. For each of the same two MGP sites, provide all correspondence between the Company and the NJDEP concerning submissions for the site, reply comments, and other major items which have a material impact on remediation activities and associated costs incurred by the Company. The correspondence should span the twelve-months preceding June 30 of the most recent RAC period.
4. For each of the same two MGP sites, provide expense documentation for any contractor or supplier whose invoices for the RAC period exceed \$250,000 in aggregate. The expense documentation should include descriptions of services rendered, applicable invoices, and any tracking of invoiced charges vs. budgets. The expense detail need not include expense reports or time sheets, but it should include supporting documentation for any subcontractor and third party expenses totaling \$100,000 or more for the period.
5. For each of the same two MGP sites, provide a narrative description and organization chart for that site, showing the vendors and project control structure for the remediation effort. The response should show what entities supervise all significant contractors and subcontractors and which Company personnel are involved in site and remediation supervision and control.
6. Provide a detailed narrative describing Company activities and any reimbursements related to insurance claims or potentially responsible parties' liabilities for all of the Company's MGP sites. The narrative, with supporting documentation, should cover the prior RAC period.

7. Provide copies of any RAC audit reports or related materials prepared by the Board's Audit Staff, FERC, or the Company's internal or external auditors during the previous twelve months. To the degree applicable, please also provide any materials prepared in response to the audits or in compliance with any audit findings.
8. Provide a narrative concerning all material events, whether related to NJDEP mandates or not, which could have an impact on the Company's ultimate MGP remediation liability, with claimed confidential information provided pursuant to a confidentiality agreement. The narrative should encompass all sites, whether or not active remediation efforts on the site are under way.
9. Provide schedules and supporting workpapers and documents, which show the reconciliation of the prior period RAC expenditures and recoveries as well as the derivation of the deferred tax credit and the interest accrual on any unamortized balances.
10. Provide the Company's bid evaluation studies, reports, workpapers or other material related to the two largest MGP remediation contracts awarded during the previous RAC period. The response should include the criteria utilized for bid evaluation and the comparisons between the terms and conditions offered by the competitive bidders. For contracts awarded during the most recent RAC period without competitive bidding, the Company should include a detailed explanation and supporting documentation for the decision not to engage in competitive bidding.
11. Provide documentation relating to the two largest supplemental contract amendments authorized by the Company during the previous RAC period. The response should provide the contractor's request for supplemental funding, the reasons cited for the request, and the Company's evaluation and action taken concerning the request. The response should also include a detailed explanation and supporting documentation for the company's decision to proceed with a supplemental contract amendment rather than engage in a competitive bidding process for the additional work, during the most recent RAC period.
12. Provide documentation relating to any instances during the previous RAC period where the Company sought to modify, change, or eliminate the NJDEP site remediation requirements for any of its MGP sites. The response should provide copies of any such Company requests, the NJDEP responses, and the ultimate outcome concerning the requests.
13. Provide a calculation of the carrying costs that the Company seeks to recover in this filing, including workpapers and supporting documentation.
14. For each of the Company's MGP sites, provide a schedule showing the status of the remediation effort and estimated dates for the completion of remaining milestones. Provide an update concerning the status of discussions with the NJDEP concerning its

NRD initiative as well as any other NRD-related activities, with claimed confidential information provided pursuant to a confidentiality agreement.

15. Provide detailed justification for new, renewed, or amended contracts for customer outreach services provided by outside vendors, including justification for the pricing structure for all new contracts. Payments for services under all existing, new, renewed or amended contracts with outside vendors for customer outreach should be supported by documentation that the compensation provided to such outside vendors is commensurate at a reasonable hourly rate based on level of professional expertise and documented time required to perform the contracted work during the most recent RAC period.

NEW JERSEY NATURAL GAS COMPANY

BPU No. 8 - Gas

*Twenty-First Revised Sheet No. 51
Superseding Twentieth Revised Sheet No. 51*

SERVICE CLASSIFICATION - RS

RESIDENTIAL SERVICE

AVAILABILITY

This service is available to any residential Customer in the territory served by the Company using gas for any domestic purpose. This rate is applicable to individually-metered apartments and to rooming and boarding houses where the number of rental bedrooms is not more than twice the number of bedrooms used by the Customer.

Gas delivered under this schedule may not be used for other than domestic purposes except when such use is incidental to domestic use.

CHARACTER OF SERVICE

Firm gas service where Customer may either purchase gas supply from the Company's Rider "A" for Basic Gas Supply Service ("BGSS") or from a Marketer or Broker.

MONTHLY RATES

Customer Charge:

Customer Charge per meter per month \$8.25

Delivery Charge:

Residential Heating

Delivery Charge per therm \$0.5662

Residential Non-Heating

Delivery Charge per therm \$0.5471

BGSS Charge:

BGSS Charge per therm for Sales Customers See "Rate Summaries" at the end of this Tariff

These rates are inclusive of all applicable taxes and riders and are subject to adjustment for all other applicable riders, taxes, assessments or similar charges lawfully imposed by the Company. See Rate Summaries at the end of this Tariff for a summary of components incorporated in these rates.

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Wall, NJ 07719

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Docket No. E011110800*

NEW JERSEY NATURAL GAS COMPANY

BPU No. 8 - Gas

*Eighteenth Revised Sheet No. 54
Superseding Seventeenth Revised Sheet No. 54*

SERVICE CLASSIFICATION - DGR

DISTRIBUTED GENERATION SERVICE - RESIDENTIAL

AVAILABILITY

This service is available to any residential customer using distributed generation technologies including, but not limited to, microturbines and fuel cells to generate electricity for domestic purposes.

CHARACTER OF SERVICE

Firm gas service where Customer may either purchase gas supply from the Company's Rider "A" for Basic Gas Supply Service ("BGSS") or from a Marketer or Broker.

MONTHLY RATES

Customer Charge:

Customer Charge per meter per month	\$8.25
-------------------------------------	--------

Delivery Charge:

November - April	\$0.3959
------------------	----------

May - October	\$0.3388
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BGSS Charge:

BGSS Charge per therm for Sales Customers	See "Rate Summaries" at the end of this Tariff
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These rates are inclusive of all applicable taxes and riders and are subject to adjustment for all other applicable riders, taxes, assessments or similar charges lawfully imposed by the Company. See Rate Summaries at the end of this Tariff for a summary of components incorporated in these rates.

MINIMUM MONTHLY CHARGE

The minimum monthly charge shall be the Customer Charge. Where service is taken for less than one month, the minimum charge will be prorated.

BALANCING CHARGE ADJUSTMENTS

The Balancing Charge is included in the Delivery Charge and is subject to adjustment in the Company's annual BGSS proceeding. All revenues derived from this Charge will be credited to the BGSS. See Rider "A" for the current Balancing Charge.

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Docket No. EO11110800*

NEW JERSEY NATURAL GAS COMPANY

BPU No. 8 - Gas

*Twenty-First Revised Sheet No. 56
Superseding Twentieth Revised Sheet No. 56*

SERVICE CLASSIFICATION – GSS

GENERAL SERVICE - SMALL

AVAILABILITY

This service is available to any Customer in the entire territory served by the Company who uses less than 5,000 therms annually and uses gas for all purposes other than residential service and interruptible service. Where the Customer uses the Cooling, Air Conditioning and Pool Heating service ("CAC"), the Company will, upon application by the Customer, meter the space heating and CAC use separately. Street Lighting Service also will be supplied under this schedule.

CHARACTER OF SERVICE

Firm gas service where Customer may either purchase gas supply from the Company's Rider "A" for Basic Gas Supply Service ("BGSS") or from a Marketer or Broker.

MONTHLY RATES

Customer Charge:

Customer Charge per meter per month \$25.00

Delivery Charge:

Delivery Charge per therm \$0.5591

BGSS Charge:

BGSS Charge per therm for Sales Customers See "Rate Summaries" at the end of this Tariff

These rates are inclusive of all applicable taxes and riders and are subject to adjustment for all other applicable riders, taxes, assessments or similar charges lawfully imposed by the Company. See Rate Summaries at the end of this Tariff for a summary of components incorporated in these rates.

MINIMUM MONTHLY CHARGE

The minimum monthly charge shall be the Customer Charge.

Where service is taken for less than one month, the minimum charge will be prorated.

BALANCING CHARGE ADJUSTMENTS

The Balancing Charge is included in the Delivery Charge and is subject to adjustment in the Company's annual BGSS proceeding. All revenues derived from this Charge will be credited to the BGSS. See Rider "A" for the current Balancing Charge.

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Docket No. EO11110800*

NEW JERSEY NATURAL GAS COMPANY

BPU No. 8 - Gas

*Twenty-First Revised Sheet No. 59
Superseding Twentieth Revised Sheet No. 59*

SERVICE CLASSIFICATION - GSL

GENERAL SERVICE - LARGE

AVAILABILITY

This service is available to any Customer in the entire territory served by the Company who uses greater than or equal to 5,000 therms annually and uses gas for all purposes other than residential service and interruptible service. Where the Customer uses the Cooling, Air Conditioning and Pool Heating service ("CAC") under Special Provision 1 applicable to customers purchasing gas supply under Rider "A", the Company will, upon application by the Customer, meter the space heating and CAC use separately.

CHARACTER OF SERVICE

Firm gas service where Customer may either purchase gas supply from the Company's Rider "A" for Basic Gas Supply Service ("BGSS") or from a Marketer or Broker.

MONTHLY RATES

Customer Charge:

Customer Charge per meter per month \$40.00

Demand Charge:

Demand Charge per therm applied to HMAD \$1.50

Delivery Charge:

Delivery Charge per therm \$0.4938

BGSS Charge:

BGSS Charge per therm for Sales Customers See "Rate Summaries" at the end of this Tariff

These rates are inclusive of all applicable taxes and riders and are subject to adjustment for all other applicable riders, taxes, assessments or similar charges lawfully imposed by the Company. See Rate Summaries at the end of this Tariff for a summary of components incorporated in these rates.

MINIMUM MONTHLY CHARGE

The minimum monthly charge shall be the Customer Charge and the Demand Charge.

Where service is taken for less than one month, the minimum charge will be prorated.

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Docket No. EO11110800*

NEW JERSEY NATURAL GAS COMPANY

BPU No. 8 - Gas

*Thirteenth Revised Sheet No. 62
Superseding Twelfth Revised Sheet No. 62*

SERVICE CLASSIFICATION - FT

FIRM TRANSPORTATION SERVICE

AVAILABILITY

This service is available to any customer who would otherwise qualify for service under Service Classifications GSS, GSL, FC, IS, or NGV. The Customer must provide to the Company's satisfaction, a firm gas supply having marketable title of gas with firm transportation capacity to the Company's distribution system.

MONTHLY RATES

Customer Charge:

Customer Charge per meter per month \$50.00

Demand Charge:

Demand Charge per therm applied to MDQ \$1.37

Delivery Charge:

Delivery Charge per therm for High Load Factor ("HLF") customers \$0.2275

Delivery Charge per therm for Low Load Factor ("LLF") customers \$0.2593

These rates are inclusive of all applicable taxes and riders and are subject to adjustment for all other applicable riders, taxes, assessments or similar charges lawfully imposed by the Company. See Rate Summaries at the end of this Tariff for a summary of components incorporated in these rates.

MINIMUM MONTHLY CHARGE

The minimum monthly charge shall be the Customer Charge and the Demand Charge.

Where service is taken for less than one month, the minimum charge will be prorated.

DETERMINATION OF LOAD FACTOR

1. Calculation of Load Factor

Each Customer's load factor will be equal to the result of dividing the total annual usage by the highest single month's usage times twelve (12). The formula to be used is:

$$\text{Load Factor} = \frac{\text{Total Annual Use}}{\text{Highest Month's Use} \times 12}$$

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Docket No. E011110800*

NEW JERSEY NATURAL GAS COMPANY

RPU No. 8 - Gas

*Twenty-First Revised Sheet No. 65
Superseding Twentieth Revised Sheet No. 65*

SERVICE CLASSIFICATION - DGC

DISTRIBUTED GENERATION SERVICE - COMMERCIAL

AVAILABILITY

This service is available to any commercial customer using distributed generation technologies including, but not limited to, microturbines and fuel cells.

CONDITIONS PRECEDENT

If the Customer is served by a Marketer or Broker, the Marketer or Broker assumes the responsibility for all delivery requirements. The Customer also must have clear and marketable title of gas with firm transportation capacity to the Company's distribution systems. If the Company so requests, the Customer must provide such proof. The Customer is responsible for payment of any costs if additional facilities, exclusive of metering facilities, are necessary to provide service. The Company reserves the right to limit new customers served under this service, if it determines that service expansion is detrimental to existing firm customers. The Customer must demonstrate that qualifying electric generation equipment has been installed at its location.

MONTHLY RATES

	<u>DGC-Balancing</u>	<u>DGC-FT</u>
<u>Customer Charge:</u>		
Customer Charge per meter per month	\$40.00	\$40.00
<u>Demand Charge:</u>		
Demand Charge per therm applied to PBQ	\$0.60	\$0.60
<u>Delivery Charge per therm:</u>		
November - April	\$0.3056	\$0.2193
May - October	\$0.2728	\$0.1865

The Delivery Charges for DGC-Balancing above include the Balancing Charge as reflected in Rider "A" of this Tariff for customers whose Marketer or Broker deliver gas on their behalf pursuant to paragraph (1) under Minimum Daily Delivery Volumes section of this Service Classification. For DGC-FT customers whose Marketer or Broker deliver gas on their behalf pursuant to paragraph (2) under Minimum Daily Delivery Volumes section of this Service Classification, the DGC-FT Delivery Charges above exclude the Balancing Charge reflected in Rider "A" of this Tariff.

These rates are inclusive of all applicable taxes and riders and are subject to adjustment for all other applicable riders, taxes, assessments or similar charges lawfully imposed by the Company. See Rate Summaries at the end of this Tariff for a summary of components incorporated in these rates.

MINIMUM MONTHLY CHARGE

The minimum monthly charge shall be the sum of the Customer Charge and the Demand Charge.

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Docket No. EQ11110800*

NEW JERSEY NATURAL GAS COMPANY

BPU No. 8 - Gas

*Fifteenth Revised Sheet No. 71
Superseding Fourteenth Revised Sheet No. 71*

SERVICE CLASSIFICATION - FC

FIRM COGENERATION

AVAILABILITY

This service is applicable to commercial and industrial Customers using gas for the sequential production of electrical and/or mechanical energy and useful thermal energy from the same fuel source as defined in Section 201 of The Public Utility Regulatory Policies Act (PURPA) of 1978.

The Customer must 1) certify that the cogeneration facility is approved by FERC as a "Qualifying Facility"; 2) sign a Service Agreement; and 3) be in compliance with the terms of N.J.S.A. 54:30A-50 to receive service under this classification.

CHARACTER OF SERVICE

Firm gas sales or transportation service.

MONTHLY RATES

Customer Charge:

Customer Charge per meter per month \$49.49

Demand Charge:

Demand Charge per therm applied to MDQ \$1.00

Delivery Charge:

Delivery Charge per therm \$0.3379

BGSS Charge:

BGSS Charge per therm for Sales Customers See "Rate Summaries" at the end of this Tariff

These rates are inclusive of all applicable taxes and riders and are subject to adjustment for all other applicable riders, taxes, assessments or similar charges lawfully imposed by the Company. See Rate Summaries at the end of this Tariff for a summary of components incorporated in these rates.

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NEW JERSEY NATURAL GAS COMPANY

EPU No. 8 - Gas

*Thirteenth Revised Sheet No. 77
Superseding Twelfth Revised Sheet No. 77*

SERVICE CLASSIFICATION - IS

INTERRUPTIBLE SERVICE

AVAILABILITY

This service is applicable to Commercial and Industrial Customers whose minimum connected load is not less than 150 therms per hour and who sign a service agreement, providing gas is used only at locations where the Company has 1) adequate distribution facilities and 2) an adequate supply of natural gas. Customers will be required to specify that they have alternate fuel facilities installed in operating condition with an adequate fuel supply, as discussed in Special Provision 1.

CHARACTER OF SERVICE

Interruptible gas sales and transportation service.

MONTHLY RATES

Customer Charge:

Customer Charge per meter per month \$575.00

Delivery Charge:

Customers with Alternate Fuel

Delivery Charge per therm \$0.1704

Customers without Alternate Fuel

Delivery Charge per therm \$0.4121

BGSS Charge:

BGSS Charge per therm for Sales Customers See "Rate Summaries" at the end of this Tariff

These rates are inclusive of all applicable taxes and riders and are subject to adjustment for all other applicable riders, taxes, assessments or similar charges lawfully imposed by the Company. See Rate Summaries at the end of this Tariff for a summary of components incorporated in these rates.

MINIMUM MONTHLY CHARGE

The minimum monthly charge applicable shall be the Customer Charge. Where service is taken for less than one month, the minimum charge will be prorated.

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NEW JERSEY NATURAL GAS COMPANY

BPU No. 8 - Gas

*Fourth Revised Sheet No. 97
Superseding Third Revised Sheet No. 97*

SERVICE CLASSIFICATIONS - CNG

COMPRESSED NATURAL GAS

AVAILABILITY

This service is available to any customer who would otherwise qualify for service under Service Classifications RS, GSS, GSL, FT, IS, or NGV and who will utilize natural gas for the purpose of fueling natural gas vehicles at Company owned compressed natural gas re-fueling facilities operated by the Customer on its property ("Host Customer").

Availability of this Service Classification is subject to the terms and conditions approved in BPU Docket No. GR11060361.

CONDITIONS PRECEDENT

The Host Customer must sign an Agreement with the Company. The Host Customer must provide assurance that it will use initially at least twenty (20) percent of the re-fueling facility's capacity. The Host Customer must agree to provide the general public with reasonable access to a re-fueling facility for purposes of fueling the general public's natural gas vehicles.

DEFINITION OF TERM USED HEREIN

"GGE" is the Gasoline Gallon Equivalent for converting a price per therm of natural gas to a price per gallon of gasoline. The GGE shall be determined in accordance with local standards.

CHARACTER OF SERVICE

Firm gas service where Host Customer may purchase gas supply pursuant to the Company's Rider "A" for Basic Gas Supply Service ("BGSS"), from the Company through a contract, or from a Marketer or Broker.

MONTHLY RATES

Customer Charge:

Customer Charge per meter per month \$50.00

Delivery Charge:

Delivery Charge per therm \$0.4864
(\$0.6080 per GGE)

BGSS Charge:

Monthly BGSS Charge per therm for Sales Customers without a gas supply contract See "Rate Summaries" at the end of this Tariff

These rates are inclusive of all applicable taxes and riders and are subject to adjustment for all other applicable riders, taxes, assessments or similar charges lawfully imposed by the Company. See Rate Summaries at the end of this Tariff for a summary of components incorporated in these rates.

MINIMUM MONTHLY CHARGE

The minimum monthly charge shall be the Customer Charge.

Where service is taken for less than one month, the minimum charge will be prorated.

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NEW JERSEY NATURAL GAS COMPANY

BPU No. 8 - Gas

***Second Revised Sheet No. 165
Superseding First Revised Sheet No. 165***

RIDER "C"

REMEDATION ADJUSTMENT (RA) (continued)

III. TRACKING THE OPERATION OF THE REMEDIATION ADJUSTMENT CLAUSE

The revenues billed, net of taxes and assessments through the application of the Remediation Adjustment factor shall be accumulated for each month and be applied against the total amortized Remediation Costs calculated for that year. Any over or under collection at the end of the Recovery Year will be included in the determination of the following year's RA factor.

In accordance with P.L. 1997, c. 162, as amended by P.L. 2006, c. 44, the charges applicable under this Rider include provision for the New Jersey Sales and Use Tax ("SUT") and when billed to customers exempt from this tax, as set forth in Rider "B", shall be reduced by the amount of such tax included therein.

The RA factor shall be collected through the SBC on a per-therm basis within the Delivery Charge for all service classifications to which Rider "A" applies. The RA factor for Service Classifications RAC, CAC, IS, NGV, IGS, RS, FT, GSL, and GSS shall be collected as set forth in the respective tariff sheets for each service classification. The RA factor is set forth below:

\$0.0300

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NEW JERSEY NATURAL GAS COMPANY

BPU No. 8 - Gas

**Third Revised Sheet No. 171
Superseding Second Revised Sheet No. 171**

RIDER "E"

NEW JERSEY'S CLEAN ENERGY PROGRAM (Continued)

The net amount shall be maintained in a separate deferred account. In the event that the Company determines that an existing NJ's Clean Energy Program rate, if left unchanged, would result in a material over- or under-collection of amounts incurred or expected to be incurred during the current NJ's Clean Energy Program Recovery Year, the Company may file with the BPU for approval of an interim revision of the NJ's Clean Energy Program rate. Such interim revision shall be designed to minimize or eliminate the over- or under-collection expected to result absent such revision either over: (a) the remaining billing months of the current NJ's Clean Energy Program Recovery Year or (b) over such other time period as the BPU shall determine.

Interest shall be computed monthly, at the RAC interest rate as authorized by the Board in Docket No. GX99030123, on the average monthly balances of over- or under-recovery of deferred NJ's Clean Energy costs.

In accordance with P.L. 1997, c. 162, as amended by P.L. 2006, c. 44, the charges applicable under this Rider include provision for the New Jersey Sales and Use Tax ("SUT") and when billed to customers exempt from this tax, as set forth in Rider SUT, shall be reduced by the amount of such tax included therein.

The NJ's Clean Energy Program factor shall be collected through [added to] the SBC on a basis for all service classifications to which this Rider "E" applies. The NJ's Clean Energy Program factor is as set forth below:

\$0.0422

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NEW JERSEY NATURAL GAS COMPANY

Twenty-Fifth Revised Sheet No. 252

BPU No. 8 - Gas

Superseding Twenty-Fourth Revised Sheet No. 252

SUMMARY OF RESIDENTIAL RATE COMPONENTS

Residential Heating Customers

<u>Customer Charge</u>		<u>Bundled Sales</u>	<u>Transport Sales</u>	<u>Reference</u>
Customer Charge per meter per month		8.25	8.25	
<u>Delivery Charge ("DEL") per therm</u>				
<i>Transport Rate:</i>				
Pre-tax Base Rate		0.3163	0.3163	
SUT		<u>0.0221</u>	<u>0.0221</u>	Rider B
After-tax Base Rate		0.3384	0.3384	
WNC		0.0000	0.0000	Rider D
CIP		0.0240	0.0240	Rider I
EE		0.0327	0.0327	Rider F
CNGC		<u>0.0000</u>	<u>0.0000</u>	Rider G
<i>Total Transport Rate</i>	a	<i>0.3951</i>	<i>0.3951</i>	
<i>Balancing Charge</i>	b	<i>0.0863</i>	<i>0.0863</i>	Rider A
<i>Societal Benefits Charge ("SBC"):</i>				
NJ's Clean Energy		0.0422	0.0422	Rider E
RA		0.0300	0.0300	Rider C
USF		<u>0.0126</u>	<u>0.0126</u>	Rider H
<i>Total SBC</i>	c	<i><u>0.0848</u></i>	<i><u>0.0848</u></i>	
Delivery Charge (DEL)	a+b+c=d	<u>0.5662</u>	<u>0.5662</u>	
<u>Basic Gas Supply Charge ("BGS")</u>				
Periodic BGSS	e	0.5356	x	Rider A
Less: Balancing	f	<u>0.0863</u>	x	
BGS	e-f=g	<u>0.4493</u>	x	

With the exception of the Customer Charge, these rates are on a per-therm basis.

Customer Charge, DEL rate and BGS rate are presented on customer bills.

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Docket No. E011110800**

NEW JERSEY NATURAL GAS COMPANY

BPU No. 8 - Gas

*Twenty-Fifth Revised Sheet No. 253
Superseding Twenty-Fourth Revised Sheet No. 253*

SUMMARY OF RESIDENTIAL RATE COMPONENTS

Residential Non-Heating Customers

		<u>Bundled Sales</u>	<u>Transport Sales</u>	<u>Reference</u>
<u>Customer Charge</u>				
Customer Charge per meter per month		8.25	8.25	
<u>Delivery Charge ("DEL") per therm</u>				
<i>Transport Rate:</i>				
Pre-tax Base Rate		0.3163	0.3163	
SUT		<u>0.0221</u>	<u>0.0221</u>	Rider B
After-tax Base Rate		0.3384	0.3384	
CIP		0.0049	0.0049	Rider I
EE		0.0327	0.0327	Rider F
CNGC		<u>0.0000</u>	<u>0.0000</u>	Rider G
<i>Total Transport Rate</i>	a	<u>0.3760</u>	<u>0.3760</u>	
<i>Balancing Charge</i>	b	<u>0.0863</u>	<u>0.0863</u>	Rider A
<i>Societal Benefits Charge ("SBC"):</i>				
NJ's Clean Energy		0.0422	0.0422	Rider E
RA		0.0300	0.0300	Rider C
USF		<u>0.0126</u>	<u>0.0126</u>	Rider H
<i>Total SBC</i>	c	<u>0.0848</u>	<u>0.0848</u>	
Delivery Charge (DEL)	a+b+c=d	<u>0.5471</u>	<u>0.5471</u>	
<u>Basic Gas Supply Charge ("BGS")</u>				
Periodic BGSS	e	0.5356	x	Rider A
Less: Balancing	f	<u>0.0863</u>	x	
BGS	e-f=g	<u>0.4493</u>	x	

With the exception of the Customer Charge, these rates are on a per-therm basis.

Customer Charge, DEL rate and BGS rate are presented on customer bills.

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Docket No. EO11110800*

NEW JERSEY NATURAL GAS COMPANY

Twenty-Third Revised Sheet No. 254

BPU No. 8 - Gas

Superseding Twenty-Second Revised Sheet No. 254

SUMMARY OF RESIDENTIAL RATE COMPONENTS

Residential Distributed Generation Service

		<u>Nov - Apr</u>	<u>May - Oct</u>	<u>Reference</u>
<u>Customer Charge</u>				
Customer Charge per meter per month		8.25	8.25	
<u>Delivery Charge ("DEL") per therm</u>				
<i>Transport Rate:</i>				
Pre-tax Base Rate		0.1795	0.1262	
SUT		<u>0.0126</u>	<u>0.0088</u>	Rider B
After-tax Base Rate		0.1921	0.1350	
EE		<u>0.0327</u>	<u>0.0327</u>	Rider F
<i>Total Transport Rate</i>	a	0.2248	0.1677	
Balancing Charge	b	0.0863	0.0863	Rider A
<i>Societal Benefits Charge ("SBC"):</i>				
NJ's Clean Energy		0.0422	0.0422	Rider E
RA		0.0300	0.0300	Rider C
USF		<u>0.0126</u>	<u>0.0126</u>	Rider H
<i>Total SBC</i>	c	<u>0.0848</u>	<u>0.0848</u>	
Delivery Charge (DEL)	a+b+c=d	<u>0.3959</u>	<u>0.3388</u>	
<u>Basic Gas Supply Charge ("BGS")</u>				
Periodic BGSS	e	0.5356	0.5356	Rider A
Less: Balancing	f	<u>0.0863</u>	<u>0.0863</u>	
BGS	e-f=g	<u>0.4493</u>	<u>0.4493</u>	

With the exception of the Customer Charge, these rates are on a per-therm basis.

Customer Charge, DEL rate and BGS rate are presented on customer bills.

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NEW JERSEY NATURAL GAS COMPANY

BPU No. 8 - Gas

*Twenty-Sixth Revised Sheet No. 255
Superseding Twenty-Fifth Revised Sheet No. 255*

SUMMARY OF FIRM COMMERCIAL RATE COMPONENTS

General Service - Small (GSS)

		<u>Bundled Sales</u>	<u>Transport Sales</u>	<u>Reference</u>
<u>Customer Charge</u>				
Customer Charge per meter per month		25.00	25.00	
<u>Delivery Charge ("DEL") per therm</u>				
<i>Transport Rate:</i>				
Pre-tax Base Rate		0.2778	0.2778	
SUT		<u>0.0194</u>	<u>0.0194</u>	Rider B
After-tax Base Rate		0.2972	0.2972	
WNC		0.0000	0.0000	Rider D
CIP		0.0581	0.0581	Rider I
EE		0.0327	0.0327	Rider F
CNGC		<u>0.0000</u>	<u>0.0000</u>	Rider G
<i>Total Transport Rate</i>	a	0.3880	0.3880	
<i>Balancing Charge</i>	b	0.0863	0.0863	Rider A
<i>Societal Benefits Charge ("SBC"):</i>				
NJ's Clean Energy		0.0422	0.0422	Rider E
RA		0.0300	0.0300	Rider C
USF		<u>0.0126</u>	<u>0.0126</u>	Rider H
<i>Total SBC</i>	c	<u>0.0848</u>	<u>0.0848</u>	
Delivery Charge (DEL)	a+b+c=d	<u>0.5591</u>	<u>0.5591</u>	
<u>Basic Gas Supply Charge ("BGS")</u>				
Periodic BGSS	e	0.5356	x	Rider A
Less: Balancing	f	<u>0.0863</u>	x	
BGS	e-f=g	<u>0.4493</u>	x	

With the exception of the Customer Charge, these rates are on a per-therm basis.

Customer Charge, DEL rate and BGS rate are presented on customer bills.

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NEW JERSEY NATURAL GAS COMPANY

Eighty-Ninth Revised Sheet No. 256
Superseding Eighty-Eighth Revised Sheet No. 256

BPU No. 8 - Gas

SUMMARY OF FIRM COMMERCIAL RATE COMPONENTS

General Service - Large (GSL)

		<u>Bundled Sales</u>	<u>Transport Sales</u>	<u>Reference</u>
<u>Customer Charge</u>				
Customer Charge per meter per month		40.00	40.00	
<u>Demand Charge</u>				
Demand Charge per month applied to HMAD		1.50	1.50	
<u>Delivery Charge ("DEL") per therm</u>				
<u>Transport Rate:</u>				
Pre-tax Base Rate		0.2179	0.2179	
SUT		<u>0.0153</u>	<u>0.0153</u>	Rider B
After-tax Base Rate		0.2332	0.2332	
WNC		0.0000	0.0000	Rider D
CIP		0.0568	0.0568	Rider I
EE		0.0327	0.0327	Rider F
CNGC		<u>0.0000</u>	<u>0.0000</u>	Rider G
<i>Total Transport Rate</i>	a	0.3227	0.3227	
<i>Balancing Charge</i>	b	0.0863	0.0863	Rider A
<u>Societal Benefits Charge ("SBC"):</u>				
NJ's Clean Energy		0.0422	0.0422	Rider E
RA		0.0300	0.0300	Rider C
USF		<u>0.0126</u>	<u>0.0126</u>	Rider H
<i>Total SBC</i>	c	<u>0.0848</u>	<u>0.0848</u>	
<i>Delivery Charge (DEL)</i>	a+b+c=d	<u>0.4938</u>	<u>0.4938</u>	
<u>Basic Gas Supply Charge ("BGS")</u>				
Monthly BGSS	e	0.7611	X	Rider A
Less: Balancing	f	<u>0.0863</u>	X	
<i>BGS</i>	e-f=g	<u>0.6748</u>	X	

With the exception of the Customer Charge and Demand charges, these rates are on a per-therm basis.

Customer, Demand, DEL, and BGSS charges are presented on customer bills.

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NEW JERSEY NATURAL GAS COMPANY

BPU No. 8 - Gas

*Fourteenth Revised Sheet No. 257
Superseding Thirteenth Revised Sheet No. 257*

SUMMARY OF FIRM COMMERCIAL RATE COMPONENTS

FIRM TRANSPORTATION (FT)

		<u>HLF</u>	<u>LLF</u>	<u>Reference</u>
<u>Customer Charge</u>				
Customer Charge per meter per month		50.00	50.00	
<u>Demand Charge</u>				
Demand Charge per therm per month applied to MDQ		1.37	1.37	
<u>Delivery Charge ("DEL") per therm</u>				
<i>Transport Rate:</i>				
Pre-tax Base Rate		0.1028	0.1325	
SUT		<u>0.0072</u>	<u>0.0093</u>	Rider B
After-tax Base Rate		0.1100	0.1418	
EE		<u>0.0327</u>	<u>0.0327</u>	Rider F
<i>Total Transport Rate</i>	a	<u>0.1427</u>	<u>0.1745</u>	
<i>Societal Benefits Charge ("SBC"):</i>				
NJ's Clean Energy		0.0422	0.0422	Rider E
RA		0.0300	0.0300	Rider C
USF		<u>0.0126</u>	<u>0.0126</u>	Rider H
<i>Total SBC</i>	b	<u>0.0848</u>	<u>0.0848</u>	
Delivery Charge (DEL)	a+b=c	<u>0.2275</u>	<u>0.2593</u>	

With the exception of the Customer Charge and Demand charges, these rates are on a per-therm basis.

Customer, Demand, DEL, and BGSS charges are presented on customer bills.

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Docket No. EO11110800*

NEW JERSEY NATURAL GAS COMPANY

BPU No. 8 - Gas

*Twenty-First Revised Sheet No. 258
Superseding Twentieth Revised Sheet No. 258*

SUMMARY OF FIRM COMMERCIAL RATE COMPONENTS

Commercial Distributed Generation Service

		<u>Nov - Apr</u>	<u>May - Oct</u>	<u>Reference</u>
<u>Customer Charge</u>				
Customer Charge per meter per month		40.00	40.00	
<u>Demand Charge</u>				
Demand Charge per therm per month applied to PBQ		0.60	0.60	
<u>Delivery Charge ("DEL") per therm</u>				
<i>Transport Rate:</i>				
Pre-tax Base Rate		0.0951	0.0645	
SUT		<u>0.0067</u>	<u>0.0045</u>	Rider B
After-tax Base Rate		0.1018	0.0690	
EE		0.0327	0.0327	Rider F
CNGC		<u>0.0000</u>	<u>0.0000</u>	Rider G
<i>Total Transport Rate</i>	a	0.1345	0.1017	
<i>Societal Benefits Charge ("SBC"):</i>				
NJ's Clean Energy		0.0422	0.0422	Rider E
RA		0.0300	0.0300	Rider C
USF		<u>0.0126</u>	<u>0.0126</u>	Rider H
<i>Total SBC</i>	c	<u>0.0848</u>	<u>0.0848</u>	
DGC-FT Delivery Charge (DEL)	a+b+c	0.2193	0.1865	
Balancing Charge	b	<u>0.0863</u>	<u>0.0863</u>	
DGC-Balancing Delivery Charge (DEL)	a+b+c+d	<u>0.3056</u>	<u>0.2728</u>	

The Delivery Charges for DGC-Balancing above include the Balancing Charge as reflected in Rider "A" of this Tariff for customers whose Marketer or Broker deliver gas on their behalf pursuant to paragraph (1) under Minimum Daily Delivery Volumes section of Service Classification DGC. For DGC-FT customers whose Marketer or Broker deliver gas on their behalf pursuant to paragraph (2) under Minimum Daily Delivery Volumes section of Service Classification DGC, the DGC-FT Delivery Charges above exclude the Balancing Charge reflected in Rider "A" of this Tariff.

With the exception of the Customer Charge and Demand Charge, these rates are on a per-therm basis.

Customer Charge, Demand Charge, and DEL rate are presented on customer bills.

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NEW JERSEY NATURAL GAS COMPANY

Eighty-Third Revised Sheet No. 259

BPU No. 8 - Gas

Superseding Eighty-Second Revised Sheet No. 259

SUMMARY OF FIRM COMMERCIAL RATE COMPONENTS

Firm Cogeneration (FC)

		<u>Sales</u>	<u>Transport</u>	<u>Reference</u>
<u>Customer Charge</u>				
Customer Charge per meter per month		49.49	49.49	
<u>Demand Charge</u>				
Demand Charge per therm per month applied to MDQ		1.00	1.00	
<u>Delivery Charge ("DEL") per therm</u>				
<i>Transport Rate:</i>				
Pre-tax Base Rate		0.1253	0.1253	
SUT		<u>0.0088</u>	<u>0.0088</u>	Rider B
After-tax Base Rate		0.1341	0.1341	
EE		<u>0.0327</u>	<u>0.0327</u>	Rider F
<i>Total Transport Rate</i>	a	<i>0.1668</i>	<i>0.1668</i>	
<i>Balancing Charge</i>	b	<i>0.0863</i>	<i>0.0863</i>	Rider A
<i>Societal Benefits Charge ("SBC"):</i>				
NJ's Clean Energy		0.0422	0.0422	Rider E
RA		0.0300	0.0300	Rider C
USF		<u>0.0126</u>	<u>0.0126</u>	Rider H
<i>Total SBC</i>	c	<i><u>0.0848</u></i>	<i><u>0.0848</u></i>	
Delivery Charge (DEL)	a+b+c=d	<u>0.3379</u>	<u>0.3379</u>	
<u>Basic Gas Supply Charge ("BGS")</u>				
Monthly BGSS	e	0.7611	X	Rider A
Less: Balancing	f	<u>0.0863</u>	X	
BGS	e-f=g	<u>0.6748</u>	X	

With the exception of the Customer Charge and Demand Charge, these rates are on a per-therm basis.

Customer Charge, Demand Charge, DEL rate and BGS rate are presented on customer bills.

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NEW JERSEY NATURAL GAS COMPANY

BPU No. 8 - Gas

*Eighty-First Revised Sheet No. 260
Superseding Eightieth Revised Sheet No. 260*

SUMMARY OF INTERRUPTIBLE RATE COMPONENTS

INTERRUPTIBLE SALES AND TRANSPORTATION

With Alternate Fuel

		<u>Bundled Sales</u>	<u>Transport Sales</u>	<u>Reference</u>
<u>Customer Charge</u>				
Customer Charge per meter per month		575.00	575.00	
<u>Delivery Charge ("DEL") per therm</u>				
<i>Transport Rate:</i>				
Pre-tax Base Rate		0.0494	0.0494	
SUT		<u>0.0035</u>	<u>0.0035</u>	Rider B
After-tax Base Rate		0.0529	0.0529	
BE		<u>0.0327</u>	<u>0.0327</u>	Rider F
<i>Total Transport Rate</i>	a	<u>0.0856</u>	<u>0.0856</u>	
<i>Societal Benefits Charge ("SBC"):</i>				
NP's Clean Energy		0.0422	0.0422	Rider E
RA		0.0300	0.0300	Rider C
USF		<u>0.0126</u>	<u>0.0126</u>	Rider H
<i>Total SBC</i>	b	<u>0.0848</u>	<u>0.0848</u>	
Delivery Charge (DEL)	a+b=c	<u>0.1704</u>	<u>0.1704</u>	
<u>Basic Gas Supply Charge ("BGS")</u>				
Monthly BGSS	d	0.7611	X	Rider A
BGS	d	<u>0.7611</u>	X	

With the exception of the Customer Charge, these rates are on a per-therm basis.

Customer Charge, DEL rate and BGS rate are presented on customer bills.

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NEW JERSEY NATURAL GAS COMPANY

BPU No. 8 - Gas

*Eighty-Second Revised Sheet No. 261
Superseding Eighty-First Revised Sheet No. 261*

SUMMARY OF INTERRUPTIBLE RATE COMPONENTS

INTERRUPTIBLE SALES AND TRANSPORTATION

Without Alternate Fuel

		<u>Bundled Sales</u>	<u>Transport Sales</u>	<u>Reference</u>
<u>Customer Charge</u>				
Customer Charge per meter per month		575.00	575.00	
<u>Delivery Charge ("DEL") per therm</u>				
<i>Transport Rate:</i>				
Pre-tax Base Rate		0.2753	0.2753	
SUT		<u>0.0193</u>	<u>0.0193</u>	Rider B
After-tax Base Rate		0.2946	0.2946	
EB		<u>0.0327</u>	<u>0.0327</u>	Rider F
<i>Total Transport Rate</i>	a	<u>0.3273</u>	<u>0.3273</u>	
<i>Societal Benefits Charge ("SBC"):</i>				
NJ's Clean Energy		0.0422	0.0422	Rider E
RA		0.0300	0.0300	Rider C
USF		<u>0.0126</u>	<u>0.0126</u>	Rider H
<i>Total SBC</i>	b	<u>0.0848</u>	<u>0.0848</u>	
Delivery Charge (DEL)	a+b=c	<u>0.4121</u>	<u>0.4121</u>	
<u>Basic Gas Supply Charge ("BGS")</u>				
Monthly BGSS	d	0.7611	X	Rider A
BGS	d	<u>0.7611</u>	X	

With the exception of the Customer Charge, these rates are on a per-therm basis.

Customer Charge, DEL rate and BGS rate are presented on customer bills.

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NEW JERSEY NATURAL GAS COMPANY

*Twenty-Seventh Revised Sheet No. 262
Superseding Twenty-Sixth Revised Sheet No. 262*

BPU No. 8 - Gas

SUMMARY OF FIRM COMMERCIAL RATE COMPONENTS

Compressed Natural Gas (CNG)

		<u>Bundled Sales</u>	<u>Transport Sales</u>	<u>Reference</u>
<u>Customer Charge</u>				
Customer Charge per meter per month		50.00	50.00	
<u>Delivery Charge ("DEL") per therm</u>				
<i>Transport Rate:</i>				
Pre-tax Base Rate		0.1448	0.1448	
CNG Charge		0.2000	0.2000	
SUT		<u>0.0241</u>	<u>0.0241</u>	Rider B
After-tax Base Rate		0.3689	0.3689	
EE		<u>0.0327</u>	<u>0.0327</u>	Rider F
<i>Total Transport Rate</i>	a	<u>0.4016</u>	<u>0.4016</u>	
<i>Societal Benefits Charge ("SBC"):</i>				
NJ's Clean Energy		0.0422	0.0422	Rider E
RA		0.0300	0.0300	Rider C
USF		<u>0.0126</u>	<u>0.0126</u>	Rider H
<i>Total SBC</i>	b	<u>0.0848</u>	<u>0.0848</u>	
Delivery Charge (DEL)	a+b=c	<u>0.4864</u>	<u>0.4864</u>	
<u>Basic Gas Supply Charge ("BGS")</u>				
Monthly BGSS	d	0.7611	X	Rider A
BGS	d	<u>0.7611</u>	X	

With the exception of the Customer Charge, these rates are on a per-therm basis.

Customer, DEL, and BGSS charges are presented on customer bills.

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