

# ANNUAL REPORT

OF

NEW JERSEY NATURAL GAS

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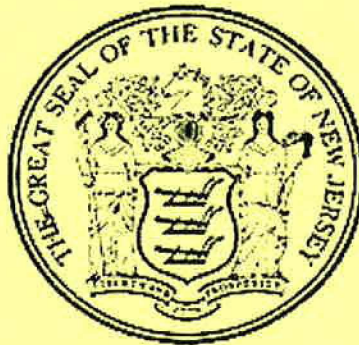
**NAME OF RESPONDENT**

1415 WYCKOFF ROAD, P.O. BOX 1464, WALL, NJ 07719

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**ADDRESS OF RESPONDENT**

TO THE



STATE OF NEW JERSEY  
BOARD OF PUBLIC UTILITIES  
44 SOUTH CLINTON AVENUE, 9<sup>TH</sup> FLOOR  
POST OFFICE BOX 350  
TRENTON, NEW JERSEY 08625-0350

FOR THE YEAR ENDED December 31, 2020



State of New Jersey  
Board of Public Utilities  
44 South Clinton Avenue  
3rd Floor, Suite 314  
Post Office Box 350  
Trenton, New Jersey 08625-0350

IDENTIFICATION

01 Exact Legal Name of Respondent	02 Year of Report
New Jersey Natural Gas Company	Dec. 31, 2020
03 Previous Name and Date of Change (If name changed during year)	
N/A	
04 Address of Principal Office at End of Year (Street, City, State, Zip Code)	
1415 Wyckoff Road, P.O. Box 1464, Wall, NJ 07719	
05 Web Address of the Company	
<a href="http://www.njng.com">www.njng.com</a>	
06 Name of Contact Person	07 Title of Contact Person
Angela Cahill	Controller Regulated
08 Address of Contact Person ( Street, City, State, Zip Code)	
1415 Wyckoff Road, P.O. Box 1464, Wall, NJ 07719	
09 Telephone of Contact Person (Including Area Code)	10 Fax Number of Contact Person
(732) 919-8263	(732) 919-8237
11 E-Mail Address of Contact Person:	
<a href="mailto:ACahill@njresources.com">ACahill@njresources.com</a>	
12 This Original Report is due on March 31, 2021; It is filed on March 31, 2021	
13 This is a Resubmission Report. Date Filed on (Month, Date, Year)	



## CORPORATE OFFICER CERTIFICATION

The undersigned officer certifies that:

I have read this New Jersey Board of Public Utilities ("Board") Annual Financial Report which is prescribed by the Federal Energy Regulatory Commission ("FERC") and adopted by the Board. Based on my knowledge this report does not contain any untrue statement of material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances such statements were made, not misleading with respect to the period covered by this report.

Based on my knowledge the financial statements, and other financial information (Comparative Balance Sheet, Statement of Income for the Year, Statement of Retained Earnings for the Year, Statement of Cash Flows, Statement of Accumulated Comprehensive Income and Hedging Activities, and Notes to the Financial Statements) included in this report conform in all material respects with the FERC's Uniform System of Accounts, as of, and for, the periods presented in this report.

I am responsible for establishing and maintaining internal accounting controls as defined by the FERC. I have designed such internal accounting controls to ensure that material information relating to the respondent and its subsidiaries, to the extent that the respondent has subsidiaries, is made known to me by others within those entities, particularly during the period in which this report is being prepared. I have evaluated the effectiveness of internal accounting controls as of a date within 90 days prior to the period in which this report (evaluation date). I have presented in this report my conclusions about the effectiveness of the internal accounting controls based on my evaluation as of the evaluation date.

I have disclosed, based on my most recent evaluation, to the respondent's auditors and the audit committee or persons performing similar functions, to the extent that respondent has an audit committee or persons performing similar functions, that all significant deficiencies in the design or operation of internal accounting control which could adversely affect the respondent's ability to record, process, summarize and report financial data and have identified for the respondent's auditors any material weaknesses in disclosure controls and procedures and any fraud, whether or not material, that involves management or other employees who have a significant role in the respondent's internal accounting controls.

I have indicated in this report whether or not there were significant changes in internal accounting control and procedures or in other factors that could significantly affect internal accounting controls and procedures subsequent to the date of my most recent evaluation, including any corrective actions with regard to significant deficiencies and material weaknesses.

In addition, I have examined the remaining schedules contained in this report; to the best of my knowledge, information, and belief all statements of fact contained in this report are correct statements of the business affairs of the respondent and the financial statements, and other financial information contained in this report, conform in all material respect to the Uniform System of Accounts.

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15 Name: Patrick Migliaccio

16 Title: Senior Vice President and  
Chief Financial Officer

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17 Signature: 

18 Date Signed: March 18, 2021

Name of Respondent:	This Report is: <input type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Annual Report for the Year ended December 31, _____
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**LIST OF SCHEDULES ( Gas Utility )**

Enter in Remarks column the terms "none", "not applicable", or "NA" as appropriate, where no information or amounts have been reported for certain pages. Please do not omit pages where the responses are none, "not applicable" or "NA".

Line #	Title of Schedule	Reference Page No.	Revised on	Remarks
	<u>GENERAL CORPORATE INFORMATION AND FINANCIAL STATEMENTS</u>			
1	General Information	101	Ed.12-96	
2	Control Over Respondent	102	Ed.12-96	
3	Corporations Contorlled By Respondent	103	Ed.12-96	
4	Officers	104	Ed.12-87	
5	Directors	105	Ed.12-88	
6	Security Holders And Voting Powers	107	Ed.12-96	
7	Important Changes During the Year	108.1	Ed.12-96	
	Comparative Balance Sheet:			
8	Assets And Other Debits	110-111	Rev. 06-04	
9	Liabilities And Other Credits	112-113	Rev. 06-04	
10	Statement of Income	114-116	Rev. 06-04	
11	Statement of Accumulated Comprehensive Income and Hedging Activities	117-117a	New 06-02	
12	Statement of Retained Earnings	118-119	Rev. 06-04	
13	Statement of Cash Flows	120-120a	Rev. 06-04	
14	Notes to Financial Statements	122.1	Rev. 12-07	
	<u>BALANCE SHEET SUPPORTING SCHEDULES:</u>			
	<u>ASSETS AND OTHER DEBITS:</u>			
15	Summary of Utility Plant and Accumulated Provision for Depreciation, Amortization & Depletion	200-201	Ed.12-96	
16	Gas Plant in Service (Acct. 101,102,103,106)	204-209	Ed.12-96	
17	Gas Property & Capacity Leased From Others	212	Ed.12-96	
18	Gas Property & Capacity Leased to Others	213	Ed.12-96	
19	Gas Plant Held for Future Use ( Acct. 105 )	214	Ed.12-96	
20	Construction Work-In Progress-Gas(Acct. 107)	216	Ed.12-96	
21	Construction Overheads - Gas	217	Ed.12-89	
22	Non-Traditional Rate Treatment Afforded New Proj.	217-217a	New 12 - 07	
23	General Description of Construction Overhead Proc.	218.1 - 218a	Rev 12 - 07	
24	Accumulated Provision for Depre. Of Gas Utility Plant	219	Ed.12-96	
25	Gas Stored	220	Rev. 04-04	
26	Investments ( Acct. 123,124 and 136 )	222-223	Ed.12-96	
27	Investments in Subsidiary Companies(acct 123.1)	224-225	Ed.12-96	

Name of Respondent:

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Annual Report for the  
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 December 31, \_\_\_\_\_

**LIST OF SCHEDULES ( Gas Utility )**

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Line #	Title of Schedule	Reference Page No.	Revised on	Remarks
<b><u>BALANCE SHEET SUPPORTING SCHEDULES:</u></b>				
<b><u>ASSETS AND OTHER DEBITS: (Continued)</u></b>				
28	Prepayments (Acct. 165)	230a	Ed.12-96	
29	Extraordinary Property Losses (Acct. 182.1)	230b	Ed.12-96	
30	Unrecovered Plant & Regulatory Study Costs (182.2)	230c	Ed.12-96	
31	Preliminary Survey and Investigation Charges	231	Ed.12-88	
32	Other Regulatory Assets ( Acct. 182.3)	232	Rev 12 - 07	
33	Miscellaneous Deferred Debits (Acct. 186)	233	Ed.12-96	
34	Accumulated Deferred Income Taxes (Acct. 190)	234 - 235	Rev 12 - 07	
<b><u>BALANCE SHEET SUPPORTING SCHEDULES:</u></b>				
<b><u>LIABILITIES AND OTHER CREDITS:</u></b>				
35	Capital Stock (Acct. 201 and 204)	250-251	Ed.12-96	
36	Capital Stock: Subscribed, Liability for Conversion, Premium on & Installments Rec'd on Capital Stock	252	Ed.12-96	
37	Other Paid-In Capital (Acct. 208-211 inc.)	253	Ed.12-96	
38	Discount On Capital Stock (Acct. 213)	254	Ed.12-96	
39	Capital Stock Expense (Acct. 214)	254	Ed.12-96	
40	Securities Issued/Assumed & Refunded/Retired	255.1	Ed.12-96	
41	Long-Term Debt (Acct. 221, 222, 223 & 224)	256-257	Ed.12-96	
42	Unamortized Debt Expense, Premium and Discount on Long-Term Debt	258-259	Ed.12-96	
43	Unamortized Loss and Gain on Reacquired Debt	260	Ed.12-96	
44	Reconciliation of Reported Net Income With Taxable Income For Federal Income Taxes	261	Ed.12-96	
45	Taxes Accrued, Prepaid and Charged During the Year - Distribution of Taxes Charged	262a-263b	Rev. 12 - 07	
46	Investment Tax Credits Generated and Utilized	264-265	Ed.12-88/12-89	
47	Accumulated Deferred Investment Tax Credits	266-267	Ed.12-88/12-89	
48	Miscellaneous Current and Accrued Liabilities	268	Ed.12-96	
49	Other Deferred Credits (Acct. 253 )	269	Ed.12-96	
<b>Accumulated Deferred Income Taxes:</b>				
50	Other Property ( Acct. 282 )	274-275	Rev. 12 - 07	
51	Other ( Acct. 283 )	276-277	Rev. 12 - 07	
52	Other Regulatory Liabilities (Acct. 254 )	278	Rev. 12 - 07	
53	Monthly Quantity & Revenue Data by Rate Schedule	299 - 299a.1	New 12 - 08	

Name of Respondent:

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Line #	Title of Schedule	Reference Page No.	Revised on	Remarks
	<b><u>INCOME ACCOUNT SUPPORTING SCHEDULES:</u></b>			
54	Gas Operating Revenues (Acct. 400 )	300-301 301A-301B	Rev. 12 - 07 Ed.12-96&3-98	
	Revenues from Transportation of Gas of Others Thru:			
55	- Gathering Facilities ( Acct. 489.1 )	302-303	Ed.12-96	
56	- Transmission Facilities (Acct. 489.2)	304-305	Ed.12-96	
57	Revenues from Storing Gas of Others(Acct.489.4)	306-307	Ed.12-96	
58	Other Gas Revenues ( Acct. 495 )	308	Ed.12-96	
59	Reve. from Trans. of Gas of Others: Natural Gas-489	312	Ed.12-88	
60	Discounted and Negotiated Rate Services	313	New 12 - 07	
61	Gas Operation and Maintenance Expenses	316-325	Ed.12-89/12-96	
62	Gas Purchases (Acct 800 through 805.1)	327-327A	Ed.12-89/12-96	
63	Exchange and Imbalance Transactions	328	Ed.12-96	
64	Summary of Gas Account	G329C	BPU Schedule	
65	Gas Used In Utility Operations	331	Ed.12-96	
66	Transmission & Compression of Gas by Others	332	Ed.12-96	
67	Other Gas Supply Expenses ( Acct. 813 )	334	Ed.12-96	
68	Miscellaneous General Expenses (Acct. 930.2)	335	Ed.12-96	
69	Depreciation, Depletion & Amortization of Gas Plant	336-338	Ed.12-96	
70	Income from Utility Plant Leased to Others	339	Ed.12-86	
71	Particulars Concerning Certain Income	340	Ed.12-96	
	Deductions and Interest Charges Account			
72	Distribution Type Sales By States	341-342	Ed.12-88	
73	Residential & Commercial Space Heating Customers	343	Ed.12-88	
74	Interruptible, Off Peak, and Firm Sales to Distribution System Industrial Customers	343	Ed.12-88	
75	Number of Gas Department Employees	348	Ed.12-88	



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**LIST OF SCHEDULES ( Gas Utility )**

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Line #	Title of Schedule	Reference Page No.	Revised on	Remarks
	<u>COMMON SECTION:</u>			
76	Regulatory Commission Expenses ( Acct. 928 )	350-351	Ed.12-96	
77	Employee Pensions and Benefits (Acct. 926)	352	New 12 - 07	
78	Distribution of Salaries And Wages	354-355	Ed.12-96 Rev.	
79	Charges for Outside Professional & Consultative Svc.	357	Ed.12-96 Rev.	
80	Transactions with Associated (Affiliated) Companies	358	New 12 - 07	
	<u>GAS PLANT STATISTICAL DATA</u>			
81	Compressor Stations	508-509	Rev 12 - 07	
82	Gas Storage Projects	512-513	Ed.12-96	
83	Transmission Lines	514	Ed.12-96	
84	Transmission System Peak Deliveries	518	Ed.12-96	
85	Auxiliary Peaking Facilities	519	Ed.12-96	
86	Gas Account - Natural Gas	520	Rev 01 - 11	
87	Shipper Supplied Gas for the current quarter	521a-M1to 521d-M3	Rev 02 - 11	
88	System Maps	522.1	Rev - 12-96	
89	System Load Statistics	523	Ed. 2-97	
90	Distribution Mains	524	-	
91	Services / Meters	525	Ed.12-96	
92	Footnote Reference	551	Ed.12-96	
	Stockholders' Reports: Check Appropriate Box) <input type="checkbox"/> Four Copies will be submitted. <input type="checkbox"/> No Annual Report to Stockholder is prepared.			

<p style="text-align: center;">NAME OF RESPONDENT New Jersey Natural Gas Company</p>	<p style="text-align: center;">This Report is:  <input checked="" type="checkbox"/> An Original  <input type="checkbox"/> A Resubmission</p>	<p style="text-align: center;">Date of Report <i>March 31, 2021</i></p>	<p style="text-align: center;">Year of Report Dec. 31, 2020</p>
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**GENERAL INFORMATION**

1. Provide name and title of officer having custody of the general corporate books of account and address of office where the general corporate books are kept and address of office where any other corporate books of account are kept, if different from that where the general corporate books are kept.

Patrick Migliaccio, Senior Vice President & Chief Financial Officer  
1415 Wyckoff Road, P.O. Box 1464  
Wall, NJ 07719

2. Provide the name of the State under the laws of which respondent is incorporated and date of incorporation. If incorporated under a special law, give reference to such law. If not incorporated, state that fact and give the type of organization and the date organized.

Incorporated under the laws of the State of New Jersey, March 14, 1922 under Acts Concerning Corporation, To Wit, Chapter 26, Laws of 1881 and Chapter 127 of the Laws of 1897.

3. If at any time during the year the property of respondent was held by a receiver or trustee, give (a) name of receiver trustee, (b) date of such receiver or trustee took possession, (c) the authority by which the receivership or trusteeship was created, and (d) date when possession by receiver or trustee ceased.

Not applicable

4. State the classes of utility and other services furnished by respondent during the year in each State in which the respondent operated.

Respondent distributes and transports natural gas in the State of New Jersey.  
Respondent also participates in capacity management and off-system sales programs to wholesale customers.

5. Have you engaged as the principal accountant to audit your financial statements an accountant who is not the principal accountant for your previous year's certified financial statements?

(1)  Yes...Enter the date when such independent accountant was initially engaged: \_\_\_\_\_  
(2)  No

NAME OF RESPONDENT New Jersey Natural Gas Company	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report March 31, 2021	Year of Report Dec. 31, 2020
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**CONTROL OVER RESPONDENT**

1. Report in column (a) the names of all corporations, partnerships, business trusts, and similar organizations that directly, indirectly, or jointly held control (see page 103 for definition of control) over the respondent at the end of the year.  
If control is in a holding company organization, report in a footnote the chain of organization.

2. If control is held by trustees, state in a footnote the names of trustees, the names of beneficiaries for whom the trust is maintained, and the purpose of the trust.  
3. In column (b) designate type of control over the respondent. Report an "M" if the company is the main parent of controlling company having ultimate control over the respondent. Otherwise, report a "D" for direct, an "I" for indirect, or "J" for joint control.

Line No.	Company Name	Type of Control	State of Incorporation	Percent Voting Stock Owned
	(a)	(b)	(c)	(d)
1	New Jersey Natural Gas Company is a subsidiary of New Jersey Resources Corporation ("Resources").		New Jersey	100.000%
2				
3				
4				
5				

NAME OF RESPONDENT New Jersey Natural Gas Company	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report March 31, 2021	Year of Report Dec. 31, 2020
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**CORPORATIONS CONTROLLED BY RESPONDENT**

- |  |  |
|--|--|
| <p>1. Report below the names of all corporations, business trusts, and similar organizations, controlled directly or indirectly by respondent at any time during the year. If control ceased prior to end of year, give particulars (details) in a footnote.</p> <p>2. If control was by other means than a direct holding of voting rights, state in a footnote the manner in which control was held, naming any intermediaries involved.</p> | <p>3. If control was held jointly with one or more other interests, state the fact in a footnote and name the other interests.</p> <p>4. In column (b) designate type of control of the respondent as "D" for direct, an "I" for indirect, or a "J" for joint control.</p> |
|--|--|

**DEFINITIONS**

- |  |   |
|--|---|
| <p>1. See the Uniform System of Accounts for a definition of control.</p> <p>2. Direct control is that which is exercised without interposition of an intermediary.</p> <p>3. Indirect control is that which is exercised by the interposition of an intermediary that exercises direct control.</p> | <p>4. Joint control is that in which neither interest can effectively control or direct action without the consent of the other, as where the voting control is equally divided between two holders, or each party holds a veto power over the other. Joint control may exist by mutual agreement or understanding between two or more parties who together have control within the meaning of the definition of control in the Uniform System of Accounts, regardless of the relative voting rights of each party.</p> |
|--|---|

Line No.	Name of Company Controlled (a)	Type of Control (b)	Kind of Business (c)	Percent Voting Stock Owned (d)	Footnote Reference (e)
1	None				
2					
3					
4					
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NAME OF RESPONDENT  <b>NEW JERSEY NATURAL GAS COMPANY</b>	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report March 31, 2021	Year of Report Dec. 31, 2020
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**OFFICERS**

- |  |   |
|--|---|
| <p>1. Report below the name, title and salary for each executive officer whose salary is \$50,000 or more. An "executive officer" of a respondent includes its president, secretary, treasurer, and vice president in charge of a principal business unit, division or function (such as sales, administration or finance), and any other person who performs similar policy-making functions.</p> | <p>2. If a change was made during the year in the incumbent of any position, show name and total remuneration of the previous incumbent, and date the change in incumbency was made.</p> <p>3. Utilities which are required to file the same data with the Securities and Exchange Commission, may substitute a copy of item 4 of Regulation S-K (identified as this page). The substituted page(s) should be the same size as this page.</p> |
|--|---|

Line No.	Title <i>(a)</i>	Name of Officer <i>(b)</i>	Salary Year <i>(c)</i>	for
1	President & Chief Executive Officer	Stephen Westhoven	<i>(a)</i>	
2	Senior VP & Chief Financial Officer	Patrick Migliaccio	<i>(a)</i>	
3	Vice President - Treasury and Investor Relations	Roberto Bel	<i>(a)</i>	
4	Senior Vice President and General Counsel	Nancy Washington	<i>(a)</i>	
5	Senior VP - Energy Delivery	Craig A. Lynch		
6	VP - Regulatory Affairs	Mark G. Kahrer		
7	Corporate Secretary & Assistant General Counsel	Richard Reich	<i>(a)</i>	
8	VP - NJNG	Kraig Sanders		
9	VP - NJNG	John Wyckoff		
10				
11				
12	<i>(a)</i> Salary paid by either NJ Resources Corp.,			
13	NJR Service Corp., or NJR Energy Services			
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<p style="text-align: center;">NAME OF RESPONDENT New Jersey Natural Gas Company</p>	<p style="text-align: center;">This Report is:  <input checked="" type="checkbox"/> An Original  <input type="checkbox"/> A Resubmission</p>	<p style="text-align: center;">Date of Report March 31, 2021</p>	<p style="text-align: center;">Year of Report Dec. 31, 2020</p>
<p><b>DIRECTORS</b></p>			
<p>1. Report below the information called for concerning each director of the respondent who held office at any time during the year. Include in column (a), abbreviated titles of the directors who are officers of the respondent.</p> <p>2. Designate members of the Executive Committee by an asterisk and the Chairman of the Executive Committee by a double asterisk.</p>			
<p>Name (and Title) of Director  (a)</p>	<p>Principal Business Address  (b)</p>	<p>No. of Directors Meetings During Yr.  (c)</p>	<p>Fees During Year  (d)</p>
<p>Laurence M. Downes* Chief Executive Officer</p> <p>Donald L. Correll**</p> <p>James H. DeGraffenreidt</p> <p>Robert B. Evans*</p> <p>Sharon C. Taylor*</p> <p>David A. Trice* (Chairman)</p> <p>Stephen D. Westhoven* President and Chief Operating Officer</p>	<p>New Jersey Resources Corp. 1415 Wyckoff Road Wall, NJ 07719</p> <p>198 Harvest Way Saddle River, NJ 07458</p> <p>1340 Smith Avenue, Suite 200 Baltimore, MD 21209</p> <p>100 College Street Minden, LA 71055</p> <p>7 Orchard Court Montclair, NJ 07042</p> <p>3333 Allen Parkway, Unit 2801 Houston, TX 77019</p> <p>New Jersey Resources Corp. 1415 Wyckoff Road Wall, NJ 07719</p>	<p>1</p> <p>6</p> <p>6</p> <p>6</p> <p>6</p> <p>6</p> <p>6</p>	<p>\$ 541</p> <p>\$ 9,000</p> <p>\$ 9,000</p> <p>\$ 9,000</p> <p>\$ 9,000</p> <p>\$ 24,000</p> <p>N/A</p>

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**[Next page is 107]**

NAME OF RESPONDENT New Jersey Natural Gas Company	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report March 31, 2021	Year of Report Dec. 31, 2020
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**SECURITY HOLDERS AND VOTING POWERS**

1. Give the names and addresses of the 10 security holders of the respondent who, at the date of the latest closing of the stock book or compilation of list of stock holders of the respondent, prior to the end of the year, had the highest voting powers in the respondent, and state the number of votes that each could cast on that date if a meeting were held. If any such holder held in trust, give in a footnote the known particulars of the trust (whether voting trust etc.), duration of trust and principal holders of beneficiary interests in the trust. If the Company did not close the stock book or did not compile a list of stockholders within one year prior to the end of the year, or if since it compiled the previous list of stockholders, some other class of security has become vested with voting rights, then show such 10 security holders as of the close of the year. Arrange the names of the security holders in the order of voting power, commencing with the highest. Show in column (a) the titles of officers and directors included in such list of 10 security holders.

2. If any security other than stock carries voting rights, explain in a supplemental statement how such security became vested with voting rights and give other important details concerning the voting rights of such security. State whether voting rights are actual or contingent; if contingent, describe the contingency.

3. If any class of issue of security has any special privileges in the election of directors, trustees or managers or in the determination of corporate action by any method, explain briefly in a footnote.

4. Furnish details concerning any options, warrants, or rights outstanding at the end of the year for others to purchase securities of the respondent or any securities or other assets owned by the respondent, including prices, expiration dates, and other material information relating to exercise of the options, warrants, or rights. Specify the amount of such securities or assets any officer, director, associated company, or any of the 10 largest security holders is entitled to purchase. This instruction is inapplicable to convertible securities or to any securities substantially all of which are outstanding in the hands of the general public where the options, warrants or rights were issued on a prorata basis.

1. Give date of the latest closing of the stock book prior to end of year, and, state in a footnote, the purpose of such closing:  <p style="text-align: center;"><b>Not Applicable</b></p>	2. State the total number of votes cast at the latest general meeting prior to the end of year for election of directors of the respondent and number of such votes cast by proxy Total: 3,214,923 By Proxy: 0	3. Give the date and place of such meeting:  January 20, 2021 by written consent of sole member
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Line No.	Name (title) and Address of Security Holder (a)	VOTING SECURITIES			
		Number of votes as of (date):			
		Total Votes (b)	Common Stock (c)	Preferred Stock (d)	Other (e)
4	TOTAL votes of all voting securities	3,214,923	3,214,923		
5	TOTAL number of security holders				
6	TOTAL votes of security holders listed below	3,214,923	3,214,923		
7	NEW JERSEY RESOURCES CORPORATION	3,214,923	3,214,923		
8	1415 Wyckoff Road				
9	Wall, NJ 07719				
10					
11					
15					
16					
17					
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Footnotes:  
 Item 1 Security Holders in trust - NONE  
 Item 2 Voting rights for securities other than stock - NONE  
 Item 3 Securities with special privileges - NONE



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**IMPORTANT CHANGES DURING THE QUARTER/YEAR**

Give details concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Answer each inquiry. Enter "none" or "not applicable" where applicable. If the answer is given elsewhere in the report, refer to the schedule in which it appears.

1. Changes in and important additions to franchise rights: Describe the actual consideration and state from whom the franchise rights were acquired. If the franchise rights were acquired without the payment of consideration, state that fact.
2. Acquisition of ownership in other companies by reorganization, merger or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to Commission authorization.
3. Purchase or sale of any operating unit or system: Briefly describe the property, and the related transactions, and cite Commission authorization, if any was required. Give date journal entries called for by Uniform System of Accounts were submitted to the Commission.
4. Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents, and other conditions. State name of Commission authorizing lease and give reference to such authorization.
5. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and cite Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service.

- Each natural gas company must also state major new continuing sources of gas made available to it from purchases, development, purchase contract or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to any such arrangements, etc.
6. Obligations incurred or assumed by respondent as a guarantor for the performance by another of any agreement or obligation, including ordinary commercial paper maturing on demand or not later than one year after date of issue: State on behalf of whom the obligation was assumed and amount of the obligation. Cite Commission authorization if any was required.
  7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments
  8. State the estimated annual effect and nature of any important wage scale changes during the year.
  9. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year.
  10. Describe briefly any materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest.
  11. Estimated increase or decrease in annual revenues caused by important rate changes: State effective date and approximate amount of increase or decrease for each revenue classification. State the number of customers affected.

New Jersey Natural Gas Company, for the purposes of this report, is referred to as "the Company".

1. Franchises

The following franchises were approved for continuation

Municipality	Length of Time	Date Approved by BPU
Brielle	50 years (expires 2070)	10/24/2020
Lake Como	25 years (expires 2045)	10/24/2020
Fair Haven	50 years (expires 2070)	10/24/2020
Hazlet	50 years (expires 2070)	10/24/2020
Keyport	50 years (expires 2070)	10/24/2020
Little Egg Harbor	10 years (expires 2030)	11/18/2020
Red Bank	50 years (expires 2070)	11/18/2020
Union Beach	50 years (expires 2070)	11/18/2020
Shrewsbury	50 years (expires 2070)	11/18/2020
Marlboro	50 years(expires 2070)	11/18/2020
Matawan	50 years (expires 2070)	11/18/2020
Sea Girt	50 years (expires 2070)	11/18/2020
Spring Lake Heights	50 years (expires 2070)	11/18/2020
Little Silver	50 years (expires 2070)	11/18/2020

2, 3, 4, 6, 7, 9 and 10    None

5. a) See pages 514 and 524 for details of all transmission and distribution system activity for the year.  
b) See pages 300-301 for details of revenues and volumes by class of service.

8. Effective December 8, 2020, the Union will receive a 3% increase. The contract will expire at midnight, December 7, 2021.

Effective December 2020, the Non-Union will receive a 3.5% increase.

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IMPORTANT CHANGES DURING THE QUARTER/YEAR

LEGAL AND REGULATORY PROCEEDINGS

STATE-General

The EDECA is the legal framework for New Jersey's public utility and wholesale energy landscape. NJNG is required, pursuant to a written order by the BPU under EDECA, to open its residential markets to competition from third-party natural gas suppliers. Customers can choose the supplier of their natural gas commodity in NJNG's service territory.

As required by the EDECA, NJNG's rates are segregated into two primary components the commodity portion, which represents the wholesale cost of natural gas, including the cost for interstate pipeline capacity to transport the gas to NJNG's service territory, and the delivery portion, which represents the transportation of the commodity portion through NJNG's gas distribution system to the end-use customer. NJNG does not earn utility gross margin on the commodity portion of its natural gas sales. NJNG earns utility gross margin through the delivery of natural gas to its customers, regardless of whether it or a third-party supplier provides the wholesale natural gas commodity.

NJNG is subject to cost-based regulation, therefore, it is permitted to recover authorized operating expenses and earn a reasonable return on its utility capital investments based on the BPU's approval. The impact of the ratemaking process and decisions authorized by the BPU allows NJNG to capitalize or defer certain costs that are expected to be recovered from its customers as regulatory assets and to recognize certain obligations representing amounts that are probable future expenditures as regulatory liabilities in accordance with accounting guidance applicable to regulated operations.

NJNG's recovery of costs is facilitated through its base rates, BGSS and other regulatory tariff riders. NJNG is required to make an annual filing to the BPU by June 1 of each year for review of its BGSS, CIP and other programs and related rates. Annual rate changes are requested to be effective at the beginning of the following fiscal year. The current base rates include a weighted average cost of capital of 6.95 percent and a return on common equity of 9.6 percent. In addition, the Company is permitted to request approval of certain rate or program changes. All rate and program changes are subject to proper notification and BPU review and approval.

As recovery of regulatory assets is subject to BPU approval, if there are any changes in regulatory positions that indicate recovery is not probable, the related cost would be charged to income in the period of such determination.

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**IMPORTANT CHANGES DURING THE QUARTER/YEAR**

Regulatory assets and liabilities included on the Consolidated Balance Sheets as of September 30, are composed of the following:

<i>(Thousands)</i>	<b>2020</b>	<b>2019</b>
<b>Regulatory assets-current</b>		
Conservation Incentive	\$ 19,120	\$ 3,371
New Jersey Clean Energy Program	15,570	15,468
Underrecovered gas costs	-	9,506
Derivatives, net	-	4,526
Other current regulatory assets	1,682	-
<b>Total current</b>	<b>\$ 36,372</b>	<b>\$ 32,871</b>
<b>Regulatory assets-noncurrent</b>		
Environmental remediation costs		
Expended, net of	\$ 36,516	38,351
Liability for future expenditures	150,590	131,080
Deferred income taxes	28,241	19,631
Derivatives, net	1	486
SAVEGREEN	21,281	10,201
Postemployment and other benefit costs	188,170	212,461
Deferred Superstorm Sandy costs	6,515	8,687
Cost of removal	75,080	65,660
Other noncurrent assets	20,068	10,080
<b>Total noncurrent</b>	<b>\$ 526,462</b>	<b>\$ 496,637</b>
<b>Regulatory liability-current</b>		
Derivatives at fair value, net	\$ 274	\$ -
Conservation Incentive Program	-	-
Overrecovered gas costs	25,914	-
<b>Total current</b>	<b>\$ 26,188</b>	<b>\$ -</b>
<b>Regulatory liabilities-noncurrent</b>		
Tax Act Impact	\$ 195,425	\$ 200,417
Cost of removal obligation	-	-
New Jersey Clean Energy Program	-	197
Other noncurrent liabilities	509	1,821
Derivatives, net	352	-
<b>Total noncurrent</b>	<b>\$ 196,286</b>	<b>\$ 202,435</b>

Recovery of regulatory assets is subject to BPU approval, and therefore, if there are any changes in regulatory positions that indicate recovery is not probable, the related cost would be charged to income in the period of such determination.

***Conservation Incentive Program***

The CIP permits NJNG to recover utility gross margin variations related to customer usage resulting from customer conservation efforts and mitigates the impact of weather on its margin. Such utility gross margin variations are recovered in the year following the end of the CIP usage year, without interest, and are subject to additional conditions, including an earnings test, a revenue test and an evaluation of BGSS related savings. This program has no expiration date.

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**IMPORTANT CHANGES DURING THE QUARTER/YEAR**

***New Jersey Clean Energy Program***

The NJCEP is a statewide program that encourages energy efficiency and renewable energy. Funding amounts are determined by the BPU's Office of Clean Energy and all New Jersey utilities are required to share in the annual funding obligation. The current NJCEP program is for the State of New Jersey's fiscal year ending June 2021. NJNG recovers the costs associated with its portion of the NJCEP obligation through its NJCEP rider, with interest.

***Derivatives***

Derivatives are utilized by NJNG to manage the price risk associated with its natural gas purchasing activities and to participate in certain BGSS incentive programs. The gains and losses associated with NJNG's derivatives are recoverable through its BGSS, as noted above, without interest. See Note 5. Derivative Instruments.

***Environmental Remediation Costs***

NJNG is responsible for the cleanup of certain former gas manufacturing facilities. Actual expenditures are recovered from customers, with interest, over seven year rolling periods, through a RAC rate rider. Recovery for NJNG's estimated future liability will be requested and/or recovered when actual expenditures are incurred. See Note 12. Commitments and Contingent Liabilities.

***Deferred Income Taxes***

Upon adoption of a 1993 provision of ASC 740, Income Taxes, NJNG recognized a transition adjustment and corresponding regulatory asset representing the difference between NJNG's existing deferred tax amounts compared with the deferred tax amounts calculated in accordance with the change in method prescribed by ASC 740. NJNG recovers the regulatory asset associated with these tax impacts through future base rates, without interest.

***SAVEGREEN***

NJNG administers certain programs that supplement the state's NJCEP and that allow NJNG to promote clean energy to its residential and commercial customers, as described further below. NJNG will recover related expenditures and a weighted average cost of capital on the unamortized balance through a tariff rider, without interest, as approved by the BPU, over a two- to 10-year period depending upon the specific program incentive.

***Postemployment and Other Benefit Costs***

Postemployment and Other Benefit Costs represents NJNG's underfunded postemployment benefit obligations, as well as a fiscal 2010 tax charge resulting from a change in the deductibility of federal subsidies associated with Medicare Part D, both of which are deferred as regulatory assets and are recoverable, without interest, in base rates. The BPU approved the recovery of the tax charge through NJNG's base rates effective October 2016 over a seven-year amortization period. See Note 8. Employee Benefit Plans.

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**IMPORTANT CHANGES DURING THE QUARTER/YEAR**

***Deferred Storm Damage Costs***

Portions of NJNG's distribution system incurred significant damage as a result of Superstorm Sandy in October 2012. NJNG deferred the uninsured incremental O&M costs associated with its restoration efforts, which were approved for recovery by the BPU through NJNG's base rates, without interest, effective October 2016 over a seven-year amortization period.

***Other Regulatory Assets***

Other regulatory assets consist primarily of deferred costs associated with certain components of the Company's SBC, as discussed further in the regulatory proceedings section, and the Company's compliance with federal- and state-mandated PIM provisions. The Company's related costs to maintain the operational integrity of its distribution and transmission main are recoverable, without interest, subject to BPU review and approval. As of September 30, 2020, the Company recorded \$1.8 million of PIM in other regulatory assets, which is being recovered through base rates over a seven-year amortization period effective October 2016.

***Over and Underrecovered Gas Costs***

NJNG recovers its cost of gas through the BGSS rate component of its customers' bills. NJNG's cost of gas includes the purchased cost of the natural gas commodity, fees paid to pipelines and storage facilities, adjustments as a result of BGSS incentive programs and hedging transactions. Overrecovered gas costs represent a regulatory liability that generally occurs when NJNG's BGSS rates are higher than actual costs and requests approval to be returned to customers including interest, when applicable, in accordance with NJNG's approved BGSS tariff. Conversely, underrecovered gas costs generally occurs during periods when NJNG's BGSS rates are lower than actual costs, in which case the NJNG records a regulatory asset and requests amounts to be recovered from customers in the future.

***Cost of Removal Obligation***

NJNG accrues and collects for cost of removal in base rates on its utility property, without interest. These costs are recorded in accumulated depreciation for regulatory reporting purposes, and actual costs of removal, without interest, will be recovered in subsequent rates, pursuant to the BPU order in docket number GR15111304 dated September 23, 2016. Consistent with GAAP, amounts recorded within accumulated depreciation for regulatory accounting purposes are reclassified out of accumulated depreciation to either a regulatory asset or a regulatory liability depending on whether actual cost of removal is still subject to collection or amounts overcollected will be refunded back to customers. NJNG's prior regulatory liability represented customer collections in excess of actual expenditures, which NJNG returned to customers as a reduction to depreciation expense.

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**IMPORTANT CHANGES DURING THE QUARTER/YEAR**

***The following is a description of regulatory proceedings during fiscal 2019 and 2020:***

***BGSS and CIP***

BGSS rates are normally revised on an annual basis. In addition, to manage the fluctuations in wholesale natural gas costs, NJNG has the ability to make two interim filings during each fiscal year to increase residential and small commercial customer BGSS rates on a self-implementing and provisional basis. NJNG is also permitted to refund or credit back a portion of the commodity costs to customers at any given five days' notice when the natural gas commodity costs decrease in comparison to amounts projected or to amounts previously collected from customers. Concurrent with the annual BGSS filing, NJNG files for an annual review of its CIP. NJNG's annual BGSS and CIP filings are summarized as follows:

- 2018 BGSS/CIP filing — In April 2019, the BPU approved NJNG's annual petition on a final basis to maintain its BGSS rate for residential and small commercial customers and increase its balancing charge rate, resulting in a \$10.3 million increase to the annual revenues credited to BGSS, as well as changes to the CIP rates, which will result in a \$30.9 million annual recovery decrease effective October 2018.
- On December 28, 2018, the Company notified the BPU that it will increase the BGSS rate, effective February 1, 2019, resulting in an estimated \$10.9 million increase to the revenues credited to BGSS from February through September 30, 2019.
- 2019 BGSS/CIP filing — On September 11, 2019, the BPU provisionally approved the NJNG's annual petition to modify its BGSS, balancing charge and CIP rates. The rate changes will result in a \$17.6 million decrease to the annual revenues credited to BGSS and a \$15.6 million annual increase related to its balancing charge, as well as changes to CIP rates, which will result in a \$10.6 million annual recovery increase, effective October 1, 2019.
- 2020 BGSS/CIP filing — On September 9, 2020, the BPU approved NJNG's annual petition to modify its BGSS, balancing charge and CIP rates for residential and small commercial customers. The rate changes will result in a \$20.4 million decrease to the annual revenues credited to BGSS, a \$3.8 million annual decrease related to its balancing charge, as well as changes to CIP rates, which will result in a \$16.5 million annual recovery increase, effective October 1, 2020.

**BGSS Incentive Programs**

NJNG is eligible to receive financial incentives for reducing BGSS costs through a series of utility gross margin-sharing programs that include off-system sales, capacity release and storage incentive programs. NJNG is permitted to annually propose a process to evaluate and discuss alternative incentive programs, should performance of the existing incentives or market conditions warrant re-evaluation.

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**IMPORTANT CHANGES DURING THE QUARTER/YEAR**

***Energy Efficiency Programs***

SAVEGREEN conducts home energy audits and provides various grants, incentives and financing alternatives, which are designed to encourage the installation of high efficiency heating and cooling equipment and other upgrades to promote energy efficiency to its residential and commercial customers while stimulating state and local economies through the creation of jobs. Depending on the specific initiative or approval, the Company recovers costs associated with the programs over a three- to 10-year period through a tariff rider mechanism. As of September 30, 2020, the BPU has approved total SAVEGREEN investments of approximately \$354.3 million, including \$135 million that was approved in September 2018, for a continuation of existing EE programs and the implementation of new programs through December 2021.

On September 25, 2020, NJNG filed a petition with the BPU for an additional three-year SAVEGREEN program consisting of approximately \$127 million of direct investment, \$113 million in financing options, and approximately \$23 million in operation and maintenance expenses, to be effective July 1, 2021. SAVEGREEN investments and costs are filed with the BPU on an annual basis. The Company's annual EE filings are summarized as follows:

- 2018 EE filing — In December 2018, the BPU approved a decrease in the Company's EE recovery rate reflecting actual costs incurred through September 2018, which resulted in an annual recovery of approximately \$8.8 million, effective January 2019.
- 2019 EE filing — On October 25, 2019, the BPU approved an increase in the Company's EE recovery rate, which will result in an annual recovery of approximately \$11.3 million, effective November 1, 2019.
- 2020 EE filing — On May 29, 2020, the Company filed a petition with the BPU to minimally decrease its EE recovery rate. Throughout the course of the proceeding, the Company updated the filing for additional actual information. Based on the updated information, the BPU approved the request to maintain its existing rate, which will result in an annual recovery of approximately \$11.4 million, effective November 1, 2020

***Societal Benefits Clause***

The SBC is comprised of three primary riders that allow the NJNG to recover costs associated with USF, which is a permanent statewide program for all natural gas and electric utilities for the benefit of income-eligible customers, MGP remediation, and the NJCEP. NJNG has submitted the following filings to the BPU, which includes a report of program expenditures incurred each program year:

- 2018 SBC filing — On September 17, 2018, the BPU approved NJNG's annual USF compliance filing to increase the statewide USF rate, which will result in a \$1 million annual increase, effective October 1, 2018. On September 21, 2018, NJNG filed its annual SBC application requesting to recover remediation expenses incurred through June 30, 2018, an increase in the RAC, which will result in an annual increase of \$1.4 million, and an increase to the NJCEP factor, which will result in an annual increase of approximately \$1.9 million, effective April 1, 2019.
- 2019 SBC filing — On June 24, 2019, the Company filed its annual USF compliance filing proposing an increase to the statewide USF rate, which will result in the annual recovery increasing by \$1.2 million, effective October 1, 2019. On September 27, 2019, the Company filed its annual SBC application requesting to recover remediation expenses including an increase in the RAC, of approximately \$1.4 million annually and an increase to the NJCEP factor, which will result in an annual increase of approximately \$3.3 million, to be effective April 1, 2020. On March 16, 2020, a stipulation was signed in NJNG's annual SBC application which included an increase in the RAC rate of \$1.2 million annually and a decrease to the NJCEP factor of \$600,000. The BPU approved the stipulation on September 9, 2020, effective October 1, 2020.

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**IMPORTANT CHANGES DURING THE QUARTER/YEAR**

- 2020 USF filing — On June 25, 2020, the Company filed its annual USF compliance filing proposing a decrease to the statewide USF rate, decreasing the annual recovery by approximately \$400,000. On September 23, 2020, the BPU approved the decrease, effective October 1, 2020.

- 2020 SBC filing — On September 29, 2020, the Company filed its annual SBC application requesting to recover remediation expenses including an increase in the RAC, of approximately \$1.3 million annually and an increase to the NJCEP factor, which will result in an annual increase of approximately \$6 million, effective April 1, 2021.

**Infrastructure Programs**

NJNG has significant annual capital expenditures associated with the management of its natural gas distribution and transmission system, including new utility plant for customer growth and its associated PIM and infrastructure programs. NJNG continues to implement BPU-approved infrastructure projects that are designed to enhance the reliability of NJNG’s gas distribution system, including SAFE and NJ RISE.

**SAFE/NJ RISE**

The SAFE program replaces portions of the Company’s natural gas distribution unprotected steel, cast iron infrastructure and associated services to improve the safety and reliability of the natural gas distribution system. SAFE I was approved to invest up to \$130 million, exclusive of AFUDC, over a four-year period. SAFE II was approved to invest up to \$200 million, excluding AFUDC, over a five-year period. The Company will recover approximately \$157.5 million through annual rate filings, with the remainder recovered through subsequent rate cases. As a condition of approval of the program, the Company was required to file a base rate case no later than November 2019 and satisfied this requirement with its March 29, 2019 base rate case filing.

NJ RISE consists of six capital investment projects estimated to cost \$102.5 million over a five-year period, excluding AFUDC, for natural gas distribution storm-hardening and mitigation projects, along with incremental depreciation expense. NJ RISE includes a weighted average cost of capital that ranges from 6.74 percent to 6.9 percent and a return on equity of 9.75 percent. Requests for recovery of future NJ RISE capital costs will occur in conjunction with SAFE II.

On September 17, 2018, the BPU approved the NJNG’s petition requesting a base rate increase of \$6.8 million annually for the recovery of SAFE II and NJ RISE capital investment costs related to the 12 months ending June 30, 2018, effective October 1, 2018. On September 27, 2019, the BPU approved the Company’s annual petition requesting a base rate increase of \$7.8 million, effective October 1, 2019.

On March 30, 2020, the Company filed a petition with the BPU requesting a base rate increase of approximately \$7.4 million for the recovery associated with NJ RISE and SAFE II capital investments cost of approximately \$57.9 million made through June 30, 2020. On July 24, 2020, the Company updated this filing for actual information through June 30, 2020 and the revised rate increase requested is \$7.1 million based on \$55.1 million of actual capital investments. On September 9, 2020, the BPU approved the increase, effective October 1, 2020

**Southern Reliability Link**

The SRL is an approximately 30-mile, 30-inch transmission main designed to support improved reliability in the southern portion of the Company’s service territory. All approvals required for the completion of the project have been received and construction began in December 2018.



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**IMPORTANT CHANGES DURING THE QUARTER/YEAR**

***Other Regulatory Initiatives***

***Infrastructure Investment Program***

On February 28, 2019, the Company filed a petition with the BPU seeking authority to implement a five-year IIP. The IIP consists of two components, transmission and distribution investments and information technology replacement and enhancements. The total investment for the IIP is approximately \$507 million. Upon approval from the BPU, investments will be recovered through annual filings to adjust base rates. On October 28, 2020, the BPU approved the Company's transmission and distribution component of the IIP for \$150 million over five years, effective November 1, 2020. The recovery of information technology replacement and enhancements, that was included in the original IIP filing, will be included as part of base rate filings as projects are placed in service.

***COVID-19***

On July 2, 2020, the BPU issued an order which authorized New Jersey utilities to create a regulatory asset by deferring incremental COVID-19 related costs and required a related quarterly report be filed for the COVID-19-related costs and savings incurred. Utilities must file petition by the later of December 31, 2021, or within 60 days of the close of the regulatory asset period and rate recovery can be addressed in the filing or the utility may request consideration be deferred to future rate case. Any potential rate recovery and the appropriate period of recovery, will be addressed through that filing, or may request a deferral of rate recovery for a future base rate case. As of September 30, 2020, the Company has not deferred any costs under the BPU order.

***The Tax Act***

On December 22, 2017, the Tax Act was signed into law, which resulted in a reduction in the federal corporate tax rate. As a result, the Company recorded a regulatory liability, which included the revaluation of its deferred income taxes and the accounting of the income tax effects on the revaluation

On January 31, 2018, the BPU issued an Order which directed New Jersey utilities to submit filings to the BPU by March 2, 2018, to propose the prospective change in base rates as a result of the Tax Act to be effective April 1, 2018, the method to return to customers the overcollection of taxes in base rates from January 1, 2018, through March 31, 2018 and an outline of the method by which the excess deferred taxes would be returned to customers. The excess deferred taxes are primarily related to timing differences associated with utility plant depreciation and are subject to IRS normalization rules, which require amortization over the remaining life of the utility plant.

As a result of the changes associated with the Tax Act, NJNG recorded a decrease in its net deferred tax liability of \$228.4 million, which included \$164.3 million for the revaluation of its deferred income taxes and \$64.1 million for the accounting of the income tax effects on the revaluation of those deferred income taxes. These amounts were recorded as a regulatory liability on the Balance Sheets. On March 1, 2018, the Company submitted its required filing to the BPU proposing a \$19.7 million base rate. reduction and customer refunds of approximately \$31 million, which is inclusive of state sales tax and interest at the Company's short-term debt rate as specified in the Company's last base rate case. On March 26, 2018, the BPU approved, on an interim basis, the \$19.7 million rate reduction, effective April 1, 2018. On May 22, 2018, the BPU approved final rates and customer refunds of the \$31 million. These credits were returned to customer accounts in June 2018. As of September 30, 2020, the regulatory liability included excess deferred income taxes of \$195 million, which requires amortization over the remaining life of the utility plant consistent with IRS normalization principles.

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**COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)**

Line No.	Title of Account  (a)	Reference Page number  (b)	Balance at End of Current Year (in dollars)  (c)	Balance at End of Previous Year (in dollars)  (d)
1	UTILITY PLANT			
2	Utility Plant (101-106, 114)	200 - 201	2,847,031,082	2,638,798,498
3	Construction Work in Progress (107)	200 - 201	393,988,936	269,771,712
4	TOTAL Utility Plant (Total of lines 2 and 3)	200 - 201	3,241,020,018	2,908,570,210
5	(Less) Accum. Provision for Depr., Amort., Depl. (108, 111, 115)		(530,148,267)	(507,411,941)
6	Net Utility Plant (Total of line 4 less 5)		2,710,871,751	2,401,158,268
7	Nuclear fuel (120. 1 thru 120.4 and 120.6)			
8	(Less) Accum. Provision for Amort., of Nuclear Fuel Assemblies (120.5)			
9	Nuclear Fuel (Total of line 7 less 8)			
10	Net Utility Plant (Total of lines 6 and 9)		2,710,871,751	2,401,158,268
11	Utility Plant Adjustments (116)	122		
12	Gas stored-Based Gas (117.1)	220		
13	System Balancing Gas (117.2)	220		
14	Gas Stored in Reservoirs and pipelines - Noncurrent (117.3)	220		
15	Gas Owned to System Gas (117.4)	220		
16	<b>OTHER PROPERTY AND INVESTMENTS</b>			
17	Nonutility Property (121)		500,000	
18	(Less) Accum. Provision for Depreciation and Amortization (122)		(509)	
19	Investments in Associated Companies (123)	222-223		
20	Investments in Subsidiary Companies (123.1)	224 - 225	-	-
21	(For Cost of Account 123.1 See Footnote Page 224, line 40)			
22	Noncurrent Portion of Allowances			
23	Other Investments (124)	222 - 223		
24	Sinking Funds (125)			
25	Depreciation Fund (126)			
26	Amortization Fund - Federal (127)			
27	Other Special Funds (128)			
28	Long-Term Portion of Derivative Assets (175)			
29	Long-Term Portion of Derivative Assets - Hedges (176)			
30	Total Other Property and Investments (Total of lines 17-20,22-29)		499,491	-
31	<b>CURRENT AND ACCRUED ASSETS</b>			
32	Cash (131)		901,956	(2,530,389)
33	Special Deposits (132-134)		1,301,760	1,390,690
34	Working Funds (135)		34,150	34,150
35	Temporary Cash Investments (136)	222 - 223		
36	Notes Receivable (141)			
37	Customer Accounts Receivable (142)		127,595,420	78,365,016
38	Other Accounts Receivable (143)		1,420,908	1,062,971
39	(Less) Accum. Provision for Uncollectible Accounts - Credit (144)		(9,421,232)	(5,010,472)
40	Notes Receivable from Associated Companies (146)			
41	Accounts Receivable From Associated Companies (146)			
42	Fuel Stock (151)			
43	Fuel Stock Expenses Undistributed (152)			

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**COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS) (Continued)**

Line No.	Title of Account  (a)	Reference Page number  (b)	Balance at End of Current Year (in dollars)  (c)	Balance at End of Previous Year (in dollars)  (d)
44	Residual (Elec) and Extracted Products (Gas) (153)			
45	Plant Materials and Operating Supplies (154)		15,678,411	11,992,861
46	Merchandise (155)		-	-
47	Other Materials and Supplies (156)		83,881	50,987
48	Nuclear Material Held for Sale (157)			
49	Allowances (158.1 and 158.2)			
50	(Less) Noncurrent Portion of Allowances			
51	Stores Expense Undistributed (163)			
52	Gas Stored Underground-Current (164.1)	220	\$ 94,341,228	\$ 98,923,936
53	Liquefied Natural Gas Stored and Held for Processing (164.2 thru 164.3)	220	4,093,154	4,062,798
54	Prepayments (165)	230	50,272,659	15,177,643
55	Advances for Gas (166 thru 167)			
56	Interest and Dividends Receivable (171)		627	
57	Rents Receivable (172)			
58	Accrued Utility Revenues (173)		51,719,699	63,655,665
59	Miscellaneous Current and Accrued Assets (174)			
60	Derivative Instrument Assets (175)		11,023,728	26,210
61	(Less) Long-Term Portion of Derivative Instrument Assets (175)		-	-
62	Derivative Instrument Assets Hedges (176)		-	-
63	(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)			
64	TOTAL Current and Accrued Assets (Total of lines 32 thru 63)		349,046,349	267,202,067
65	<b>DEFERRED DEBITS</b>			
66	Unamortized Debt Expenses (181)	258-259	10,076,455	9,542,789
67	Extraordinary Property Losses (182.1)	230	-	-
68	Unrecovered Plant and Regulatory Study Costs (182.2)	230	-	-
69	Other Regulatory Assets (182.3)	232	469,315,697	487,583,155
70	Preliminary Survey and Investigation Charges (Electric)(183)			
71	Preliminary Survey and Investigation Charges (Gas)(183.1 and 183.2)			
72	Clearing Accounts (184)			
73	Temporary Facilities (185)			
74	Miscellaneous Deferred Debits (186)	233	9,761,055	6,714,441
75	Deferred Losses from Disposition of Utility (187)			
76	Research, Development, and Demonstration Expend. (188)			
77	Unamortized Losses on Reacquired Debt (189)			
78	Accumulated Deferred Income Taxes (190)	234 - 235	-	-
79	Unrecovered Purchased Gas Costs (191)		(5,887,574)	1,480,638
80	TOTAL Deferred Debits (Total of lines 66 thru 79)		483,265,633	505,321,023
81	TOTAL Assets and Other Debits (Total of lines 10-15,30,64, and 80)		\$ 3,543,683,224	\$ 3,173,681,358

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**COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)**

Line No.	Title of Account  (a)	Reference number  (b)	Page	Current Year End of Year Balance  (c)	Prior Year End Balance 12/31  (d)
1	PROPRIETARY CAPITAL				
2	Common Stock Issued (201)	250 - 251		\$ 16,074,615	\$ 16,074,615
3	Preferred Stock Issued (204)	250 - 251		-	-
4	Capital Stock Subscribed (202, 205)	252			
5	Stock Liability for Conversion (203 , 206)	252			
6	Premium on Capital Stock (207)	252		11,269,176	11,269,176
7	Other Paid-in Capital (208 - 211)	253		551,753,056	551,753,056
8	Installments Received on Capital Stock (212)	252			
9	(Less) Discount on Capital Stock (213)	254			
10	(Less) Capital Stock Expense (214)	254			
11	Retained Earnings ((215, 215. 1, 216)	118-119			
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119		781,292,725	698,780,216
13	(Less) Reacquired Capital Stock (217)	250-251			
14	Accumulated Other Comprehensive Income (219)	118-119;117A&B		-	-
15	TOTAL Proprietary Capital (Total of lines 2 thru 14)			1,360,389,572	1,277,877,063
16	LONG TERM DEBT				
17	Bonds (221)	256-257		1,092,845,000	892,845,000
18	(Less) Reacquired Bonds (222)	256-257			
19	Advances from Associated Companies (223)	256-257			
20	Other Long Term Debt (224)	256-257		-	-
21	Unamortized Premium on Long Term Debt (225)	258-259			
22	(Less) Unamortized Discount on Long Term Debt Dr. (226)	258-259			
23	(Less) Current Portion of Long Term Debt			-	-
24	TOTAL Long Term Debt (Total of lines 16 thru 22)			1,092,845,000	892,845,000
25	OTHER NONCURRENT LIABILITIES				
26	Obligations Under Capital Leases - Noncurrent (227)			59,642,416	26,357,392
27	FAS 109			-	(6,870,583)
28	Accumulated Provision for Property Insurance (228.1)			-	-
29	Accumulated Provision for Injuries and Damages (228.2)			-	-
30	Accumulated Provision for Pensions and Benefits (228.3)			152,119,616	31,038,025
31	Accumulated Miscellaneous Operating Provisions (228.4)			-	-
32	Accumulated Provision for Rate Refunds (229)			-	-

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**COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS (CONTINUED))**

Line No.	Title of Account	Reference Page number	Current Year End of Year Balance	Prior Year End Balance 12/31
(a)	(b)	(c)	(d)	(d)
33	Long-Term Portion of Derivative Instrument Liabilities		\$ -	\$ -
34	Long-Term Portion of Derivative Instrument Liabilities - Hedges		-	-
35	Asset Retirement Obligations (230)		29,391,522	27,247,960
36	TOTAL Other Noncurrent Liabilities (Total of lines 26 thru 34)		241,153,554	77,772,793
37	<b>CURRENT AND ACCRUED LIABILITIES</b>			
38	Current Portion of Long Term Debt		-	-
39	Notes Payable (231)		14,350,000	49,600,000
40	Accounts Payable (232)		81,075,621	64,623,607
41	Notes Payable to Associated Companies (233)			
42	Accounts Payable to Associated Companies (234)		27,575,510	6,729,300
43	Customer Deposits (235)		10,912,899	12,798,579
44	Taxes Accrued (236)	262-263	(18,183,302)	3,100,023
45	Interest Accrued (237)		11,010,083	8,941,773
46	Dividends Declared (238)		-	-
47	Matured Long - Term Debt (239)			
48	Matured Interest (240)		-	-
49	Tax Collections Payable (241)	268	-	-
50	Miscellaneous Current and Accrued Liabilities (242)	268	26,910,989	18,347,785
51	Obligations Under Capital Leases - Current (243)		10,392,451	10,984,375
52	Derivative Instrument Liabilities (244)		3,182,934	525,310
53	(Less) Long Term Portion of Derivative Instrument Liabilities		-	-
54	Derivative Instrument Liabilities-Hedges (245)			
55	(Less) Long Term Portion of Derivative Instrument Liabilities-Hedges			
56	TOTAL Current and Accrued Liabilities (Total of lines 37 thru 54)		167,227,185	175,650,751
57	<b>DEFERRED CREDITS</b>			
58	Customer Advances for Construction (252)		2,309,547	2,935,306
59	Accumulated Deferred Investment Tax Credits (255)		2,353,695	1,594,931
60	Deferred Gains from Disposition of Utility Plant (256)			
61	Other Deferred Credits (253)	269	679,301	124,066,122
62	Other Regulatory Liabilities (254)	278	342,828,924	328,410,747
63	Unamortized Gain on Reacquired Debt (257)	260	-	-
64	Accumulated Deferred Income Taxes - Accelerated Amortization (281)		-	-
65	Accumulated Deferred Income Taxes - Other Property (282)	275	249,015,803	217,171,354
66	Accumulated Deferred Income Taxes - Other (283)	277	84,880,643	75,357,291
67	TOTAL Deferred Credits (Total of lines 57 thru 65)		682,067,913	749,535,751
68	TOTAL Liabilities and Other Credits (Total of lines 15,24,36,56 and 67)		3,543,683,224	3,173,681,358

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**STATEMENT OF INCOME FOR THE YEAR**

1. Enter in column (e) the operations for the reporting quarter and in column (f) the balance for the same three month period for the prior year. Do not report annual amounts in these columns.
2. Report in column (g) the year to date amounts for electric utility function; in column (l) the year to date amounts for gas utility, and in (k) the quarter to date amounts for other utility function for the current year quarter/annual.
3. Report in column (h) the year to date amounts for electric utility function; in column (j) the year to date amounts for gas utility and in (i) the quarter to date amounts for other utility function for the prior year quarter.
4. If additional columns are needed place them in a footnote.

Line No.	Title of Account  (a)	Reference Page number  (b)	TOTAL	TOTAL	Current Three Months Ended		Prior Three Months
			Current Year to Date Balance (c)	Prior Year to Date Balance (d)	Quarterly Only (e)	No Fourth Quarter (f)	Ended Quarterly Only (g)
1	UTILITY OPERATING INCOME						
2	Gas Operating Revenues (400)	300-301	\$ 748,212,435	\$ 773,316,092			
3	Operating Expenses						
4	Operation Expenses (401)	317-325	436,582,335	517,128,928			
5	Maintenance Expenses (402)	317-325	15,308,188	27,851,172			
6	Depreciation Expense (403)	336-338	74,233,330	60,902,814			
7	Depreciation Expense for Asset Retirement Costs (403.1)	336-338	-	-			
8	Amortization and Depletion of Utility Plant (404-405)	336-338					
9	Amortization of Utility Plant Acu. Adjustment (406)						
10	Amort. of Prop. Losses, Unrecovered Plant and Reg. Study Costs (407.1)						
11	Amortization of Conversion Expenses (407.2)						
12	Regulatory Debits (407.3)						
13	(Less) Regulatory Credits (407.4)	262-263					
14	Taxes Other than Income Taxes (408.1)	262-263	47,226,641	45,583,653			
15	Income Taxes - Federal (409.1)	262-263	2,061,036	9,036,103			
16	Income Taxes-Other (409.1)	262-263	75,514	(188,321)			
17	Provision of Deferred Federal Income Taxes (410.1)		17,646,003	(1,699,405)			
	Provision of Deferred State Income Taxes (410.1)		7,111,467	5,165,424			
18	(Less) Provision for Deferred Income Taxes-Credit (411.1)						
19	Investment Tax Credit Adjustment-Net (411.4)	261B	(321,703)	(321,703)			
20	(Less) Gains from Disposition of Utility Plant (411.6)						
21	Losses from Disposition of Utility Plant (411.7)						
22	(Less) Gains from Disposition of Allowances (411.8)						
23	Losses from Disposition of Allowances ((411.9)						
24	Accretion Expense (411.10)						
25	Total Utility Operating Expenses (Total of lines 4 thru 24)		\$ 599,922,811	\$ 663,458,665			
26	Net Utility Operating Income (Total of lines 2 less 25) (Carry forward to page 116, line 27)		\$ 148,289,624	\$ 109,857,426			

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**STATEMENT OF INCOME (CONTINUED)**

Total	Cu Total	Prior Year to	Date Balance
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Line No.	Elec. Utility Current Year to Date (in dollars) (f)	Elec. Utility Previous Year to Date (in dollars) (g)	Gas Utility Current Year to Date (in dollars) (h)	Gas Utility Previous Year to Date (in dollars) (i)	Other Utility Current Year to Date (in dollars) (j)	Other Utility Previous Year to Date (in dollars) (j)
1						
2			\$ 748,212,435	\$ 773,316,092		
3						
4			436,582,335	517,128,928		
5			15,308,188	27,851,172		
6			74,233,330	60,902,814		
7			-	-		
8						
9			-	-		
10			-	-		
11						
12						
13						
14			47,226,641	45,583,653		
15			2,061,036	9,036,103		
16			75,514	(188,321)		
17			17,646,003	(1,699,405)		
			7,111,467	5,165,424		
18						
19			(321,703)	(321,703)		
20						
21						
22						
23						
24						
25			\$ 599,922,811	\$ 663,458,665		
26			\$ 148,289,624	\$ 109,857,426		

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STATEMENT OF INCOME (Continued)

Line No.	2. Report in column (g) the year to date amounts for electric utility function; in column (l) the year to date amounts for gas utility, and in (k) the quarter to date amounts for other utility function for the current year quarter/annual.  3. Report in column (h) the year to date amounts for electric utility	Reference Page number  (b)	Total Current Year to Date Balances  (c)	Total Prior Year to Date Balances	Current Three Months Ended		Prior Three Months Ended	
					Quarterly Only	No Fourth Quarter	Only	Quarterly No Fourth Quarter
27	Net Utility Operating Income (Carried forward from page 114)		148,289,623	109,857,426	\$ -	\$ -		
28	OTHER INCOME AND DEDUCTIONS							
29	Other Income							
30	Nonutility Operating Income							
31	Revenues from Merchandising, Jobbing and Contract Work (415)					-		-
32	(Less) Costs and Expenses of Merchandising, Job & Contract Work (416)					-		-
33	Revenues from Nonutility Operations (417)		448,733	720,884		-		-
34	(Less) Expenses of Nonutility Operations (417.1)					-		-
35	Nonoperating Rental Income (418)							
36	Equity in Earnings of Subsidiary Companies (418.1)							
37	Interest and Dividend Income (419)		16,328,702	7,473,713		-		-
38	Allowance for Other Funds Used During Construction (419.1)							
39	Miscellaneous Nonoperating Income (421)		423,642	342,020		-		-
40	Gain on Disposition of Property (412.1)							
41	TOTAL Other Income (Total of lines 31 thru 40)		17,201,077	8,536,617		-		-
42	Other Income Deductions							
43	Loss on Disposition of Property (421.2)							
44	Miscellaneous Amortization (425)							
45	Donations (426.1)	340	(67,877)	(79,360)		-		-
46	Life Insurance (426.2)	340				-		-
47	Penalties (426.2)							
48	Expenditures for Certain Civic, Political and Related Activities (426.4)							
49	Other Deductions (426.5)		(600,000)			-		-
50	TOTAL Other Income Deductions (Total of lines 43-49)		(667,877)	(79,360)		-		-
51	Taxes Applic. to Other Income and Deductions							
52	Taxes Other than Income Taxes (408.2)							
53	Income Taxes-Federal (409.2)	261A&B	(109,265)	(168,796)				
54	Income Taxes-Other - State (409.2)		(50,205)	(77,559)				
55	Provision for Deferred Income Taxes (410.2)					-		-
56	(Less) Provision for Deferred Income Taxes-Credit (411.2)					-		-
57	Investment Taxes Credit Adjustments - Net (411.5)							
58	(Less) Investment Tax credits (420)					-		-
59	Total Taxes on Other Income and Deductions (Total of lines 52-58)		(159,470)	(246,355)		-		-
60	Net Other Income and Deductions (Total of lines 41,50,59)		16,373,731	8,210,902				
61	INTEREST CHARGES							
62	Interest on Long Term Debt (427)		36,128,304	29,192,663				
63	Amortization of Debt Disc. and Expense (428)	258-259	661,077	640,510				
64	Amortization of Loss on Reacquired Debt (428.1)					-		-
65	(Less) Amortization of Premium on Debt-Credit (429)					-		-
66	(Less) Amortization of Gain on Reacquired Debt-Credit (429.1)					-		-
67	Interest on Debt to Associated Companies (430)					-		-



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STATEMENT OF INCOME (Continued)

Line No.	Title of Account  (a)	Reference Page number  (b)	Total Current Year to Date Balance  (c)	Total Prior Year to Date Balance  (d)	Current Three Months Ended Quarterly Only		Prior Three Months Ended Quarterly Only	
					No Fourth Quarter	No Fourth Quarter	No Fourth Quarter	No Fourth Quarter
68	Other Interest Expense (431)		910,778	1,866,569				
69	(Less) Allowance for Borrowed Funds Used During Construction-Credit (432)		(5,549,447)	(3,836,873)				
70	Net Interest Charges (Total of lines 62 thru 69)		32,150,712	27,862,869				
71	Income Before Extraordinary Items (Total of lines 27,60 and 70)		132,512,642	90,205,459				
72	EXTRAORDINARY ITEMS							
73	Extraordinary Income (434)							
74	(Less) Extraordinary Deductions ((435)							
75	Net Extraordinary Items (Total of line 73 less line 74)							
76	Income Taxes - Federal and Other (409.3) (Tax Benefit of Stock)							
77	Extraordinary Items after Taxes (Total of line 75 less line 76)							
78	Net Income (Total of lines 71 and 77)		132,512,642	90,205,459				

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**STATEMENT OF ACCUMULATED COMPREHENSIVE INCOME AND HEDGING ACTIVITIES**

- 1 Report in columns ( b ) ( c ) and ( e ) the amounts of accumulated other comprehensive income items, on a net-of-tax basis, where appropriate
- 2 Report in columns ( f ) and ( g ) the amounts of other categories of other cash flow hedges
- 3 For each category of hedges that have been accounted for as "fair value hedges", report the accounts affected and the related amounts in a footnote

Line No.	Item  (a)	Unrealized Gains and losses on available-for-sale securities  (b)	Minimum Pension liability Adjustment (net amount)  (c)	Foreign Currency Hedges  (d)	Other Adjustments  (e)
1	Balance of Account 219 at beginning of Preceding Year		0	0	0
2	Preceding Year Reclassification from Account 219 to Net Income		0		
3	Preceding Year Changes in Fair Value		0		
4	Total (lines 2 and 3)	0	0	0	0
5	Balance of Account 219 at End of Preceding Year/Beginning of Current Year	0	0	0	0
6	Current Year Relcassification from Account 219 to Net Income				
7	Current Year Changes in Fair Vlaue		0		
8	Total (lines 6 and 7)	0	0	0	0
9	Balance of Account 219 at End of Current Year	0	0	0	0

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STATEMENT OF ACCUMULATED COMPREHENSIVE INCOME AND HEDGING ACTIVITIES(continued)

Line No.	Other Cash Flow Hedges: Interest Cap  (f)	Other Cash Flow Hedges (Specify)  (g)	Totals for each category of items recorded in Account 219  (h)	Net Income (Carried Forward from page 116, Line72)  (i)	Total Comprehensive Income  (j)
5	0	0	0		
6			0		
7	0		0		
8	0	0	0		
9	0	0	0		
6			0		
7	0		0		
8	0	0	0		
9	0	0	0		

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**STATEMENT OF RETAINED EARNINGS**

1. Report all changes in appropriated retained earnings, unappropriated retained earnings, and unappropriated undistributed subsidiary earnings for the year.
2. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (accounts 433, 436-439 inclusive). Show the contra primary account affected in column (b).
3. State the purpose and amount for each reservation or appropriation of retained earnings.
4. List first Account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items, in that order.
5. Show dividends for each class and series of capital stock

Line No.	Item (a)	Contra Primary Account Affected (b)	Year to Date Balance (c)	Previous Year to Date Balance (d)
	<b>UNAPPROPRIATED RETAINED EARNINGS</b>			
1	Balance-Beginning of Period		698,780,216	\$ 608,574,758
2	Changes (Identify by prescribed retained earnings accounts)			
3	Adjustments to Retained Earnings (Account 439) (FIN 48 Tax Adjustment)			
4	Balance Transferred from Income		132,512,642	90,205,458
5	Tax Benefit of Stock			
6	Adjustments to Retained Earnings See details on lines 25 & 26 below		(133)	-
7	Appropriations of Retained Earnings (Account 436)			
8				
9	Dividends Declared- Preferred Stock (Account 437)			
10				
11	Dividends Declared Common Stock (Account 438)		(50,000,000)	-
12	(Less) Dividends paid		-	-
13	Transfers from Account 216.1, Unappropriated Undistributed Subsidiary Earnings		-	-
14	Balance End of Period (Total of lines 1,4,5,6,8,10,11 and 13)		781,292,725	698,780,216
15	<b>APPROPRIATED RETAINED EARNINGS (Account 215)</b>			
16	TOTAL Appropriated Retained Earnings (Account 215) (footnote details)		-	-
17	APPROPRIATED RETAINED EARNINGS-AMORTIZATION RESERVE, FEDERAL (Account			
18	TOTAL Appropriated Retained Earnings-Amortization Reserve, Federal (Account			
19	TOTAL Appropriated Retained Earnings (Accounts 215,215.1) Total of lines			
20	TOTAL Retained Earnings (Accounts 215, 215.1, 216) Total of lines 14 and 1			
21	<b>UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account 216, 1) &amp; OCI (Account 219)</b>		781,292,725	698,780,216
	Report only on an annual Basis no Quarterly			
22	Balance-Beginning of Year (Debit or Credit)		698,780,216	608,574,758
23	Equity in Earnings for Year (Credit) (Account 418.1)		132,512,642	90,205,458
24	(Less) Dividends Received (Debit)		(50,000,000)	-
25	Adjustments to Retained Earnings (Account 439) (FIN 48 Tax Adjustment)		-	-
26	Other Changes (Other Comprehensive Income - Page 117A)		(133)	-
27	Tax Benefit of Stock			-
28	Balance End of Year		781,292,725	698,780,216
	Footnotes to items above; line references shown:			

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**[Next page is 120]**

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**STATEMENT OF CASH FLOWS**

1. Information about noncash investing and financing activities should be provided on page 122. Provide also on page 122 a reconciliation between "Cash and Cash Equivalents at "End of Year" with related amounts on the balance sheet.
2. Under "Other" specify significant amounts and group others.
3. Operating Activities Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show on page 122 the amounts of interest paid (net of amounts capitalized) and income taxes paid.

Line No.	DESCRIPTION (See instructions for Explanation of Codes) (a)	Current Year to Date Quarter/Year	Previous Year to Date Quarter/Year
1	Net Cash Flow from Operating Activities		
2	Net Income (line 72(c) on page 116)	\$ 132,512,642	\$ 90,205,459
3	Noncash Charges (Credits) to Income:		
4	Depreciation and Depletion	74,233,330	60,902,814
5	Amortization of (Specify)		
5.01	Deferred Rate Case Items	-	-
5.02	Other	(165,039,953)	96,117
6	Deferred Income Taxes (Net)	41,367,801	10,165,591
7	Investment Tax Credit Adjustments (Net)	758,764	(141,151)
8	Net (Increase) Decrease in Receivables	(33,241,614)	(8,916,736)
9	Net (Increase) Decrease in Inventory	833,909	(9,312,929)
10	Net Increase (Decrease) in Allowances Inventory		
11	Net Increase (Decrease) in Payables and Accrued Expenses	(2,763,001)	(11,025,156)
12	Net Increase (Decrease) in Other Regulatory Assets (see footnote 1)	32,685,635	(110,972,117)
13	Net (Increase) Decrease in Regulatory Liabilities (see footnote 1)	2,143,562	1,323,809
14	(Less) Allowance for Other Funds Used During Construction		
15	(Less ) Undistributed Earnings from Subsidiary Companies		
16	Other: Other Working Capital Changes	6,677,524	2,404,837
16.01	Customer Advances for Construction	(625,759)	48,455
16.02	Other , Net (see footnote 1, 2 and 3)	113,110,818	24,611,474
17	Net Cash Provided by (Used in) Operating Activities		
18	(Totals of lines 2 thru 16)	202,653,658	49,390,467
19			
20	Cash Flows from Investment Activities:		
21	Construction and Acquisition of Plant (including land):		
22	Gross Additions to Utility Plant (Less Nuclear Fuel)	(198,538,076)	(208,055,847)
23	Gross Additions to Capital Leases (see footnote 2)		
24	Gross Additions to Common Utility Plant		
25	Gross Additions to Nonutility Plant		
26	(Less) Allowance for Other Funds Used During Construction		
27	Other: Cost of Removal	(31,958,046)	(52,697,948)
27.01	Net (Increase)/Decrease in Construction Work in Progress	(124,217,224)	(63,471,198)
27.02			
28	Cash Outflows for Plant (Total of lines 22 thru 27.)	(354,713,346)	(324,224,993)
29			
30	Acquisition of Other Noncurrent Assets (d) Deferred Debits & Gas Costs (see footnote 1)	7,368,212	4,668,172
31	Proceeds from Disposal of Noncurrent Assets (d)		
32			
33	Investments in and Advances to Assoc. and Subsidiary Companies		
34	Contributions and Advances from Assoc. and Subsidiary Companies		
35	Disposition of Investments in (and Advances to)		
36	Associated and Subsidiary Companies		
37			
38	Purchase of Investment Securities (a)		
39	Proceeds from Sales of Investment Securities (a)		

1. Regulatory Assets & Regulatory Liabilities were reclassified from other net line 16.02 and deferred debits line 30.
2. Other net line 16.02 was increased by the Capital Lease of meters line 56.
3. Other net line 16.02 was reduced by the Broker Margin accounts line 47.

NAME OF RESPONDENT New Jersey Natural Gas Company	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report March 31, 2021	Year/Period of Report Dec. 31, 2020
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**STATEMENT OF CASH FLOWS (Continued)**

4. Investing Activities: Include at Other (Lines 27) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed on page 122. Do not include on this statement the dollar amount of leases capitalized per U.S. A. General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost on page 122.

5. Codes Used:  
(a) Net Proceeds or payments.  
(b) Bonds, Debentures, and other long-term debt.  
(c) Include Commercial paper  
(d) Identify separate such items as investments fixed assets, intangible, etc.  
6. Enter on page 122 clarifications and explanations.  
7. At lines 5, 16, 27, 47, 56, 58, and 65, add rows as necessary to report all data. Number the extra rows in sequence, 5.01, 5.02, etc.

Line No.	DESCRIPTION (See instructions for Explanation of Codes) (a)	Current Year to Date Quarter/Year	Previous Year to Date Quarter/Year
40	Loans Made or Purchased		
41	Collection on Loans		
42			
43	Net (Increase) Decrease in Receivable		
44	Net (Increase) Decrease in Inventory		
45	Net (Increase) Decrease in Allowances Held for Speculation		
46	Net (Increase) Decrease in Payables and Accrued Expenses		
47	Other: (Increase) Decrease in broker margin accounts	-	-
47.01			
47.02			
48	Net Cash Provided by (Used in) Investing Activities		
49	(Total of lines 28 thru 47)	(347,345,134)	(319,556,821)
50			
51	Cash Flows from Financing Activities:		
52	Proceeds from Issuance of:		
53	Long-Term Debt (b)	200,000,000	220,800,000
54	Preferred Stock		
55	Common Stock		
56	Other: Capital Meter Lease	-	4,000,000
56.01	Contributions from Parent	(0)	95,000,000
57	Net Increase (Decrease) in short-term Debt (c)	-	-
58	Other:		
58.01			
58.02			
59	Cash Provided by Outside Sources (Total of lines 53 thru 58)	200,000,000	319,800,000
60			
61	Payments for Retirements of:		
62	Long-Term Debt (b)	(35,250,000)	(42,100,000)
63	Preferred Stock		
64	Common Stock		
65	Other: Capital Leases	33,285,025	(10,239,490)
65.01			
66			
67	Adjustments to Retained Earnings	(135)	
68	Dividends on Preferred Stock	-	-
69	Dividends on Common Stock	(50,000,000)	-
70	Net Cash Used in Financing Activities		
71	Total of Lines 59 thru 69	148,034,890	267,460,510
72			
73	Net Increase (Decrease) in Cash and Cash Equivalents		
74	Total of Lines 18, 49 and 71	3,343,414	(2,705,844)
75			
76	Cash and Cash Equivalents at Beginning of Year	(1,105,548)	1,600,296
77			
78	Cash and Cash Equivalents at End of Year	\$ 2,237,866	\$ (1,105,548)

Name of Respondent <b>New Jersey Natural Gas Company</b>	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2021	Year of Report Dec. 31, 2020
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**NOTES TO FINANCIAL STATEMENTS**

1. Provide important disclosures regarding the Balance Sheet, Statement of Income for the Year, Statement of Retained Earnings for the Year, and Statement of Cash Flow, or any account thereof. Classify the disclosures according to each financial statement, providing a subheading for each statement except where a disclosure is applicable to more than one statement. The disclosures must be on the same subject matters and in the same level of detail that would be required if the respondent issued general purpose financial statements to the public or shareholders.
2. Furnish details as to any significant contingent assets or liabilities existing at year end, and briefly explain any action initiated by the Internal Revenue Service involving possible assessment of additional income taxes of material amount, or a claim for refund of income taxes of a material amount initiated by the utility. Also, briefly explain any dividends in arrears on cumulative preferred stock.
3. Furnish details on the respondent's pension plans, post-retirement benefits other than pension (PBOP) plans, and post-employment benefit plans as required by Instruction no. 1 and, in addition, disclose for each individual plan the current year's cash contributions. Furnish details on the accounting for the plans and any changes in the method of accounting for them. Include details on the accounting for transition obligations or assets, gains or losses, the amounts deferred and the expected recovery periods. Also, disclose any current year's plan or trust curtailments, terminations, transfers, or reversions of assets. Entities that participate in multiemployer postretirement benefit plans (e.g. parent company Sponsored pension plans) disclose in addition to the required disclosures for the consolidated plan, (1) the amount of cost Recognized in the respondent's financial statements for each plan for the period presented, and (2) the basis for determining the Respondents share of the total plan costs.
- 4) Furnish details on the respondent's asset retirement obligations (ARO) as required by instruction no. 1 and, in addition to, disclose The amounts recovered through rates to settle such obligations. Identify any mechanism or account in which recovered funds are being Placed (i.e. trust funds, insurance policies, surety bonds). Furnish details on the accounting for the asset retirement obligations and any Changes in the measurement or method of accounting for the obligations. Include details on the accounting for settlement of the obligations And any gains or losses expected or incurred on the settlement.
5. Provide list of all environmental credits received during the reporting period.
6. Provide a summary of revenues and expenses for each tracked cost and special surcharge.
7. Where Account 189, Unamortized Loss on Reacquired Debt, and 257, Unamortized Gain on Reacquired Debt, are not used, give an explanation, providing the rate treatment given these items. See General Instruction 17 of the Uniform System of Accounts.
8. Explain concisely any retained earnings restrictions and state the amount of retained earnings affected by such restrictions.
9. Disclose details on any significant financial changes during the reporting year to the respondent or the respondent's consolidated group that directly affect the respondent's gas pipeline operations, including: sales, transfers or mergers of affiliates, investments in new partnerships, sales of gas pipeline facilities or the sale of ownership interests in the gas pipeline to limited partnerships, investments in related industries (i.e. production, gathering) major pipeline investments, acquisitions by the parent corporation(s), and distributions of capital.
10. Explain concisely unsettled rate proceedings where a contingency exists such that the company may need to refund a material amount to the utility's customers of that the utility may receive a material refund with respect to power or gas purchases. State for each year affected the gross revenues or costs to which the contingency relates and the tax effects and explain the major factors that affect the rights of the utility to retain such revenues or to recover amounts paid with respect to power and gas purchases.
11. Explain concisely significant amounts of any refunds made or received during the year resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and summarize the adjustments made to balance sheet, income, and expense accounts.
12. Explain concisely only those significant changes in accounting methods made during the year which had an effect on net income, including, the basis of allocations and apportionments from those used in the preceding year. Also give the approximate dollar effect of such changes.
13. For the 3Q disclosures, respondent must provide in the notes sufficient disclosures so as to make the interim information not misleading. Disclosures which would substantially duplicate the disclosures contained in the most recent FERC Annual Report may be omitted.
14. For the 3Q disclosures, the disclosures shall be provided where events subsequent to the end of the most recent year have occurred which have a material effect on the respondent. Respondent must include in the notes significant changes since the most recent completed year in such items as; accounting principles and practices; estimates inherent in the preparation of the financial statements, status of long-term contracts; capitalization including significant new borrowings or modifications of existing financing agreements; and changes resulting from business combinations or dispositions. However, where material contingencies exist, the disclosure of such matters shall be provided even though a significant change since year-end may not have occurred.
15. Finally, if the notes to the financial statements relating to the respondent appearing in the annual report to the stockholders are applicable and furnish the data required by the above instructions, such notes may be included herein.

**Regulatory Assets & Liabilities**

Under cost-based regulation, regulated utility enterprises generally are permitted to recover their operating expenses and earn a reasonable rate of return on their utility investment.

NJNG maintains its accounts in accordance with the FERC Uniform System of Accounts as prescribed by the BPU and in accordance with the *Regulated Operations* Topic of the FASB ASC. As a result of the impact of the ratemaking process and regulatory actions of the BPU, NJNG is required to recognize the economic effects of rate regulation. Accordingly, NJNG capitalizes or defers certain costs that are expected to be recovered from its customers as regulatory assets and recognizes certain obligations representing probable future expenditures as regulatory liabilities on the Balance Sheets. See *Note 4. Regulation*, for a more detailed description of NJNG's regulatory assets and liabilities.

**Gas in Storage**

Gas in storage is reflected at average cost on the Balance Sheets, and represents natural gas and LNG that will be utilized in the ordinary course of business. NJNG had 27.2 Bcf and 27 Bcf of gas in storage as of September 30, 2020 and 2019, respectively.

**Demand Fees**

For the purpose of securing storage and pipeline capacity, NJNG enters into storage and pipeline capacity contracts, which require the payment of associated demand fees and charges that allow access to a high priority of service in order to maintain the ability to access storage or pipeline capacity, during a fixed time period, which generally ranges from one to 10 years. Many of these demand fees and charges are based on established tariff rates as established and regulated by FERC. These charges represent commitments to pay storage providers and pipeline companies for the priority right to transport and/or store natural gas utilizing their respective assets.



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Demand fees of \$131.9 million and \$119.1 million for fiscal years ended September 30, 2020 and 2019, respectively, which are net of fees received for capacity release, are included in its weighted average cost of gas. The demand charges are expensed as a component of gas purchases in the Statements of Operations based on BGSS sales and recovered as part of its gas commodity component of its BGSS tariff.

**Derivative Instruments**

Derivative instruments associated with natural gas commodity contracts are recorded in accordance with the *Derivatives and Hedging* Topic of ASC 815, under which NJNG records the fair value of derivatives, held as assets and liabilities. ASC 815 also provides for a NPNS election for physical commodity contracts that meet the definition of a derivative and require physical delivery that is in the normal course of business. Effective January 1, 2016, NJNG prospectively applies this normal scope exception on a case by case basis to physical commodity contracts and when it does, it accounts for these contracts on an accrual basis as the underlying physical natural gas is delivered. Realized and unrealized gains and/or losses on NJNG's derivatives used to economically hedge its natural gas supply obligations, as well as its exposure to interest rate variability are recoverable as a component of its BGSS tariff rate. Accordingly, the offset to the change in fair value of these derivatives is recorded as a regulatory asset or liability on the Balance Sheets.

See Note 4. *Derivative Instruments* for additional details regarding natural gas trading and hedging activities.

Fair values of exchange-traded futures and options contracts are based on unadjusted, quoted prices in active and published markets. NJNG's Treasury Lock agreement is valued using observable, quoted interest rate data and pricing models to estimate fair values that are compared against counterparty provided valuations for reasonableness. Fair values are subject to change in the near term and reflect management's best estimate based on a variety of factors. Estimating fair values of instruments that do not have quoted market prices requires management's judgment in determining amounts that could reasonably be expected to be received from, or paid to, a third party in settlement of the instruments. These amounts could be materially different from amounts realized in an actual sale transaction.

During fiscal 2020, NJNG entered into treasury lock transactions to fix the benchmark treasury rate associated with debt issuances that occurred during the fiscal year. Settlement of NJNG's treasury locks resulted in a loss, which was recorded as a component of regulatory assets on the Balance Sheets and will be amortized in earnings over the term of the debt as a component of interest expense on the Statements of Operations. Amounts recognized in interest expense related to the amortization of the loss on treasury lock transactions totaled \$50,000 as of September 30, 2020.

**Revenues**

Revenues from the sale of natural gas to customers of NJNG are recognized in the period that gas is delivered and consumed by customers, including an estimate for unbilled revenue. NJNG records unbilled revenue for natural gas services. Natural gas sales to individual customers are based on meter readings, which are performed on a systematic basis throughout the month. At the end of each month, the amount of natural gas delivered to each customer after the last meter reading through the end of the respective accounting period is estimated, and NJNG recognizes unbilled revenues related to these amounts. The unbilled revenue estimates are based on estimated customer usage by customer type, weather effects, unaccounted-for gas and the most current tariff rates.

**Gas Purchases**

NJNG's tariff includes a component for BGSS, which is designed to allow the recovery of the cost of natural gas through rates charged to its customers and is typically revised on an annual basis. As part of computing its BGSS rate, NJNG projects its cost of natural gas, net of supplier refunds, the impact of hedging activities and cost savings created by BGSS incentive programs. NJNG subsequently recovers or credits the difference, if any, of actual costs compared with those included in current rates. Any underrecoveries or overrecoveries are either credited to customers or deferred and, subject to BPU approval, reflected in the BGSS rates in subsequent years.

**Income Taxes**

NJNG computes income taxes using the asset and liability method, whereby deferred income taxes are generally determined based on the difference between the financial statement and tax basis of assets and liabilities using enacted tax rates in effect in the years in which the differences are expected to reverse. See Note 10. *Income Taxes*. In addition, NJNG evaluates its tax positions to determine the appropriate accounting and recognition of future obligations associated with unrecognized tax benefits.

Income tax credits have been deferred and are being amortized as a reduction to the tax provision over the average lives of the related equipment in accordance with regulatory treatment.

NJNG is included in the consolidated tax return of NJR. NJNG calculates the provision for income taxes by using a separate return method. Under this method, NJNG is assumed to file a separate return with the tax authority, thereby reporting its taxable income or loss and paying the applicable tax to or receiving the appropriate refund from NJR. NJNG's current provision is the amount of tax payable or refundable on the basis of a hypothetical, current-year separate return. NJNG provides deferred taxes on temporary differences and on any carryforwards that we could claim on our hypothetical return and assesses the need for a valuation allowance on the basis of our projected separate return results. Any difference between the tax provision or benefit computed by NJNG under the separate return method and payments to be made to or received from NJR for tax expense are settled through intercompany payments.

**Capitalized and Deferred Interest**

NJNG's base rates include the ability to recover AFUDC on its construction work in progress. For all of the construction projects, an incremental cost of equity is recoverable during periods when NJNG's short-term debt balances are lower than its construction work in progress. For more information on AFUDC treatment with respect to certain accelerated infrastructure projects, see Note 4. *Regulation - Infrastructure programs*.

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## NOTES TO FINANCIAL STATEMENTS

Capitalized amounts associated with the debt and equity components of NJNG's AFUDC are recorded in utility plant on the Balance Sheets. Corresponding amounts for the debt component is recognized in interest expense and in other income for the equity component on the Statements of Operations and include the following for the fiscal years ended September 30:

(\$ in thousands)	2020	2019
AFUDC:		
Debt	\$ 5,134	\$ 3,710
Equity	14,599	6,492
Total	\$ 19,733	\$ 10,202
Weighted average interest rate	6.79%	6.35%

*Pursuant to a BPU order, NJNG is permitted to recover carrying costs on uncollected balances related to SBC program costs, which include NJCEP, RAC and USF expenditures. See Note 4. Regulation. The SBC interest rate changes each September based on the August 31 seven-year constant maturity treasury rate plus 60 basis points. The rate was 1.97 percent and 3.30 percent for the fiscal years ended September 30, 2020 and 2019, respectively. Accordingly, other income included \$511,000 and \$760,000 for the fiscal years ended September 30, 2020 and 2019, respectively.*

### Sale-Leasebacks

NJNG utilizes sale-leaseback arrangements as a financing mechanism to fund certain of its capital expenditures related to natural gas meters, whereby the physical asset is sold concurrent with an agreement to lease the asset back. These agreements include options to renew the lease at the end of the term or repurchase the asset. Proceeds from sale-leaseback transactions are accounted for as financings and are included in long-term debt on the Balance Sheets. During fiscal 2020 and 2019, NJNG received \$4 million and \$9.9 million, respectively, in connection with the sale-leaseback of its natural gas meters with terms ranging from seven to 11 years.

### Sales Tax Accounting

As a result of the adoption of ASC 606, Revenue from Contracts with Customers, as of October 1, 2018, NJNG excludes from the transaction price all sales taxes that are assessed by a governmental authority and therefore presents sales tax on a net basis in operating revenues on the Statements of Operations. Prior to October 1, 2018, sales tax was presented in both operating revenues and operating expenses on the Statements of Operations.

### Property Plant and Equipment

Regulated property, plant and equipment is stated at original cost. Costs include direct labor, materials and third-party construction contractor costs, AFUDC and certain indirect costs related to equipment and employees engaged in construction. Upon retirement, the cost of depreciable regulated property, plus removal costs less salvage, is charged to accumulated depreciation with no gain or loss recorded.

Depreciation is computed on a straight-line basis over the useful life of the assets for financial statement purposes and using rates based on the estimated average lives of the various classes of depreciable property. The composite rate of depreciation used was 2.65 percent of average depreciable property in fiscal 2020 and 2.25 percent in fiscal 2019. NJNG recorded in depreciation expense of approximately \$71.9 million and \$58 million during fiscal 2020 and 2019, respectively.

Property, plant and equipment was comprised of the following as of September 30:

(Thousands)	Estimated Useful Lives	2020	2019
<b>Property Classifications</b>			
Distribution facilities	38 to 74 years	\$ 2,688,885	\$ 2,419,381
Transmission facilities	35 to 56 years	332,947	330,912
Storage facilities	34 to 47 years	79,922	79,916
All other property	5 to 35 years	78,144	32,532
Total property, plant and equipment		3,179,898	2,862,741
Accumulated depreciation and amortization		(601,635)	(585,160)
Property, plant and equipment, net		\$ 2,578,263	\$ 2,277,581

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## NOTES TO FINANCIAL STATEMENTS

### Cash and Cash Equivalents

Cash and cash equivalents consists of cash on deposit and temporary investments with maturities of three months or less, and excludes restricted cash related to escrow balances for utility plant projects, which is recorded in other current and noncurrent assets on the Balance Sheets.

ASU No. 2016-18, an amendment to ASC 230, Statement of Cash Flows, required that any amounts that are deemed to be restricted cash or restricted cash-equivalents be included in cash and cash-equivalent balances on the cash flow statement. The following table provides a reconciliation of cash and cash equivalents and restricted cash reported in the Consolidated Balance Sheets to the total amounts in the Statements of Cash Flows, as of September 30:

<i>(Thousands)</i>	2020	2019
Balance Sheet:		
Cash and Cash Equivalents:	\$ 113,085	\$ 1,088
Restricted cash in other noncurrent assets	1,282	1,387
Statement of Cash Flow:		
Cash, cash equivalents and restricted cash	\$ 114,367	\$ 2,475

### Long-Lived Assets

NJNG reviews the recoverability of long-lived assets whenever events or changes in circumstances indicate that the carrying value of such assets may not be recoverable, such as significant adverse changes in regulation, business climate or market conditions, including prolonged periods of adverse commodity and capacity prices. If there are changes indicating that the carrying value of such assets may not be recoverable, an undiscounted cash flows test is performed. If the sum of the expected future undiscounted cash flows is less than the carrying amount of the asset, an impairment loss is recognized by reducing the recorded value of the asset to its fair value. During the year, NJNG evaluated whether there were such events or circumstances that occurred and concluded that there were no events or circumstances in the current year that indicated that the carrying value of long-lived assets is not recoverable.

### Customer Accounts Receivable and Allowance for Doubtful Accounts

NJNG's receivables consist of natural gas sales and transportation services billed to residential, commercial, industrial and other customers. NJNG evaluates its accounts receivables and, to the extent customer account balances are outstanding for more than 60 days, establishes an allowance for doubtful accounts. The allowance is based on a combination of factors including historical collection experience and trends, aging of receivables, general economic conditions in NJNG's distribution or sales territories, and customer specific information. NJNG writes-off customers' accounts once it is determined they are uncollectible.

### Loans Receivable

NJNG currently provides loans, with terms ranging from two to 10 years, to customers that elect to purchase and install certain energy efficient equipment in accordance with its BPU-approved SAVEGREEN program. The loans are recognized at fair value on the Balance Sheets. NJNG recorded \$13.7 million and \$12.4 million in other current assets and \$35.3 million and \$38.8 million in other noncurrent assets as of September 30, 2020 and 2019, respectively, related to the loans. If NJNG determines a loan is impaired, the basis of the loan would be subject to regulatory review for recovery. As of September 30, 2020 and 2019, NJNG has not recorded any impairments for SAVEGREEN loans.

### Asset Retirement Obligations (ARO)

NJNG recognizes AROs related to the costs associated with cutting and capping mains and service gas distribution mains, which is required by New Jersey law when taking such gas distribution mains out of service.

ARO's are initially recognized when the legal obligation to retire an asset has been incurred and a reasonable estimate of fair value can be made. The discounted fair value is recognized as an ARO liability with a corresponding amount capitalized as part of the carrying cost of the underlying asset. The obligation is subsequently accreted to the future value of the expected retirement cost and the corresponding asset retirement cost is depreciated over the life of the related asset. Accretion amounts are recognized as part of its depreciation expense and the corresponding regulatory asset and liability will be shown gross on the Balance Sheets.

Estimating future removal costs requires management to make significant judgments because most of the removal obligations span long time frames and removal may be conditioned upon future events. Asset removal technologies are also constantly changing, which makes it difficult to estimate removal costs. Accordingly, inherent in the estimate of AROs are various assumptions including the ultimate settlement date, expected cash outflows, inflation rates, credit-adjusted risk-free rates and consideration of potential outcomes where settlement of the ARO can be conditioned upon events. In the latter case, NJNG develops possible retirement scenarios and assign probabilities based on management's reasonable judgment and knowledge of industry practice. Accordingly, AROs are subject to change.

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## NOTES TO FINANCIAL STATEMENTS

### **Pension and Postemployment Plans**

NJNG has two noncontributory defined pension plans covering eligible employees, including officers. Benefits are based on each employee's years of service and compensation. NJNG's funding policy is to contribute annually to these plans at least the minimum amount required under the Employee Retirement Income Security Act, as amended, and not more than can be deducted for federal income tax purposes. Plan assets consist of equity securities, fixed-income securities and short-term investments. In fiscal 2020 and 2019, NJNG had no minimum funding requirements. NJNG made no discretionary contributions to the pension plans in fiscal 2020 and 2019.

NJNG also provides two primarily noncontributory medical and life insurance plans for eligible retirees and dependents. Medical benefits, which make up the largest component of the plans, are based upon an age and years-of-service vesting schedule and other plan provisions. Funding of these benefits is made primarily into Voluntary Employee Beneficiary Association trust funds. NJNG contributed \$8.1 million and \$7.7 million in aggregate to these plans in fiscal 2020 and 2019, respectively, which is recorded in postemployment employee benefit liability on the Balance Sheets. See Note 8. Employee Benefit Plans, for a more detailed description of NJNG'S pension and postemployment plans.

### **Recently Adopted Updates to the Accounting Standards Codification**

#### **Leases**

In February 2016, the FASB issued ASU No. 2016-02, an amendment to ASC 842, Leases, which, along with other ASU's containing minor amendments and technical corrections, provides for a comprehensive overhaul of the lease accounting model and changes the definition of a lease within the accounting literature. Under the new standard, all leases with an original term greater than one year are recorded on the balance sheet with a lessee recognizing a lease liability reflecting its obligation under the lease agreement and a right-of-use asset representing its right to use the leased asset over the lease term. The subsequent measurement of the lease depends on whether the lease is classified as an operating lease (resulting in the recognition of a straight-line lease cost) or a finance lease (resulting in the recognition of interest and asset amortization expense). Additional disclosures are required to provide transparency as to the amount, timing and uncertainty of cash flows arising from leasing activities.

In January 2018, the FASB issued ASU No. 2018-01, a further amendment to ASC 842, Leases, which was introduced by ASU No. 2016-02, as discussed above. This update provides an optional practical expedient that allows companies to not evaluate existing or expired land easements that were not previously accounted for under Topic 840 as leases as of October 1, 2019. NJNG adopted this practical expedient. In July 2018, the FASB issued ASU No. 2018-11, which provides an optional transition method to ASC 842 that allows NJNG to apply the new lease accounting requirements as of the effective date of the new standard, with the comparative periods remaining under the legacy ASC 840 requirements with a cumulative effect adjustment, if any, being made to the opening balance of retained earnings in the period of adoption. NJNG elected this transition method and did not have any cumulative impact to the opening balance of retained earnings.

NJNG elected various practical expedients permitted by ASC 842. This includes the package of practical expedients whereby NJNG was not required to reassess all of its leases identified, lease classifications and initial direct costs associated with leases. NJNG also elected to not separate nonlease components from lease components for certain classes of leases, such as office buildings and office equipment, and elected to exclude short-term leases from the recognition requirements of ASC 842 for all classes of assets. NJNG adopted ASC 842 and all related amendments on October 1, 2019, using the modified retrospective transition method.

NJNG's lease agreements primarily consist of equipment and real property leases, including land and office facility leases and office equipment and the sale leaseback of its natural gas meters. The total right-of-use assets and operating lease liabilities recorded upon adoption were approximately \$800,000 and are included as a component of other current assets, other noncurrent assets and other noncurrent liabilities on NJNG's Balance Sheet.

#### **Derivatives and Hedging**

In August 2017, the FASB issued ASU No. 2017-12, an amendment to ASC 815, Derivatives and Hedging, which, along with other ASU's containing minor amendments and technical corrections, is intended to make targeted improvements to the accounting for hedging activities by better aligning an entity's risk management activities and financial reporting for hedging relationships. These amendments modify the accounting for both nonfinancial and financial risk components and align the recognition and presentation of the effects of the hedging instrument and the hedged item in the financial statements. Additionally, the amendments are intended to simplify the application of the hedge accounting guidance and provide relief to companies by easing certain hedge documentation requirements. NJNG adopted this guidance on October 1, 2019. As October 1, 2019, NJNG did not apply hedge accounting to its risk management activities, therefore the amendments did not have an impact on its financial position, results of operations or cash flows.

In October 2018, the FASB issued ASU No. 2018-16, an amendment to ASC 815, Derivatives and Hedging, which permits the use of the Overnight Index Swap rate based on the Secured Overnight Financing Rate as an additional acceptable U.S. benchmark interest rate for hedge accounting purposes. NJNG adopted this guidance on October 1, 2019. As NJNG did not apply hedge accounting to any of its risk management activities as of October 1, 2019, the amendments did not have an impact on its financial position, results of operations or cash flows.

#### **Financial Instruments**

In March 2020, the FASB issued ASU No. 2020-03, Codification Improvements to Financial Instruments. This accounting standard provides clarification of guidance for financial instruments and makes narrow scope amendments related to various issues. NJNG adopted this standard effective upon issuance. There was no impact to NJNG's financial position, results of operations or cash flows as a result of its adoption.

Name of Respondent <b>New Jersey Natural Gas Company</b>	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2021	Year of Report Dec. 31, 2020
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## NOTES TO FINANCIAL STATEMENTS

### **Reference Rate Reform**

In March 2020, the FASB issued ASU No. 2020-04, an amendment to ASC 848, Reference Rate Reform, which provides relief for companies preparing for discontinuation of interest rates such as LIBOR. The amendments in this update provide optional expedients and exceptions for applying GAAP to contracts, hedging relationships and other transactions affected by reference rate reform if certain criteria are met. The amendments in this update apply only to contracts and hedging relationships that reference LIBOR or another reference rate expected to be discontinued due to reference rate reform. The amendments in this update are elective and are effective upon the ASU issuance through December 31, 2022. There was no impact to NJNG's financial position, results of operations or cash flows as a result of its adoption.

### **Other Recent Updates to the Accounting Standards Codification**

#### **Financial Instruments**

In June 2016, the FASB issued ASU No. 2016-13, an amendment to ASC 326, Financial Instruments - Credit Losses, which changes the impairment model for certain financial assets that have a contractual right to receive cash, including trade and loan receivables. The new model requires recognition based upon an estimation of expected credit losses rather than recognition of losses when it is probable that they have been incurred. An entity will apply the amendment through a cumulative-effect adjustment to retained earnings as of the beginning of the first reporting period in which the guidance is effective. NJNG assessed the impact of the guidance on NJR's reserve methodologies and credit policies and procedures for any assets that could be impacted, noting the majority of NJR's financial assets are short term in nature, such as trade receivables and unbilled revenues.

NJNG completed its evaluation of ASU No. 2016-13 and subsequent amendments related to this topic and adopted this new guidance beginning October 1, 2020, using the modified retrospective method. The adoption did not result in a cumulative effect adjustment to retained earnings and did not have a material impact to our financial statements.

If implementation resulted in a material impact to amounts associated with NJNG accounts receivable and unbilled revenue within the scope of the new standard and that were considered incremental costs caused by COVID-19, NJNG could elect to defer those costs as a regulatory asset in accordance with the July 2, 2020 BPU order which authorized New Jersey utilities to create a regulatory asset for incremental COVID-19 related costs. See Note 4. Regulation for further detail.

#### **Fair Value**

In August 2018, the FASB issued ASU No. 2018-13, an amendment to ASC 820, Fair Value Measurement, which removes, modifies and adds to certain disclosure requirements of fair value measurements. Disclosure requirements removed include the amount of and reasons for transfers between Level 1 and Level 2 of the fair value hierarchy, the policy for timing of transfers between levels and the valuation processes for Level 3 fair value measurements. Modifications include considerations around the requirement to disclose the timing of liquidation of an investee's assets and the date when restrictions from redemption might lapse. The additions include the requirement to disclose changes in unrealized gains and losses for the period in other comprehensive income for recurring Level 3 fair value measurements held and the range and weighted average of significant unobservable inputs used to develop Level 3 fair value measurements. NJNG adopted the guidance beginning October 1, 2020. Upon adoption, the amendments were applied on a prospective or retrospective basis depending on the specific amendments' transition requirements. NJNG is currently evaluating the impact of the adoption of this ASU but does not expect that its pending adoption will have a material effect on its financial statements. NJNG does not have either Level 3 fair value measurements or transfers between Level 1 or Level 2 in its current portfolios, and therefore, this ASU did not have an impact on NJNG's financial statements and disclosures.

#### **Compensation - Retirement Benefits**

In August 2018, the FASB issued ASU No. 2018-14, an amendment to ASC 715, Compensation - Retirement Benefits, which removes disclosures that no longer are considered cost-beneficial, clarifies the specific requirements of certain disclosures and adds new disclosure requirements identified as relevant. NJNG plans to adopt the guidance beginning October 1, 2021. Upon adoption, the amended presentation and disclosure guidance will be applied on a retrospective basis. NJNG is continuing to evaluate the amendment to fully understand the impact on NJNG's disclosures upon adoption but it is not expecting this ASU to materially affect the financial statements and disclosures.

#### **Income Taxes**

In December 2019, the FASB issued ASU No. 2019-12, an amendment to ASC 740, Income Taxes, which is intended to simplify the accounting for income taxes and changes the accounting for certain income tax transactions, among other minor improvements. NJNG plans to adopt the guidance beginning October 1, 2021. Upon adoption, the amendments will be applied on a prospective basis. NJNG is currently evaluating the amendments to understand the impact on its financial position, results of operations, cash flows and disclosures upon adoption.

#### **Investments - Equity Method and Derivatives and Hedging**

In January 2020, the FASB issued ASU No. 2020-01, Investments - Equity Securities (Topic 321), Investments - Equity Method and Joint Ventures (Topic 323), and Derivatives and Hedging (Topic 815): Clarifying the Interactions between Topic 321, Topic 323, and Topic 815. The update states that an entity is required to evaluate observable transactions that necessitate applying or discontinuing the equity method of accounting, when applying the measurement alternative in Topic 321. This evaluation occurs prior to applying or upon ceasing the equity method. The update also states that when applying paragraph 815-10-15-141(a) for forward contracts and purchased options, an entity is not required to assess whether the underlying securities will be accounted for under the equity method in accordance with Topic 323 or fair value method under Topic 825 upon settlement or exercise. NJNG plans to adopt the guidance beginning October 1, 2021. NJNG is currently evaluating the impact of the adoption of this ASU but does not expect that its pending adoption will have a material effect on its financial statements.

NAME OF RESPONDENT New Jersey Natural Gas Company	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report March 31, 2021	Year of Report Dec. 31, 2020
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**SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS  
FOR DEPRECIATION, AMORTIZATION AND DEPLETION**

Line No.	Item (a)	TOTAL (b)
1	UTILITY PLANT	
2	In Service	
3	Plant in Service (Classified)	\$ 2,720,983,321
4	Property Under Capital Leases	123,184,315
5	Plant Purchased or Sold	
6	ARO Fixed Asset	2,863,446
7	Experimental Plant Unclassified	
8	TOTAL Utility Plant (Total of Lines 3 thru 7)	2,847,031,082
9	Leased to Others	
10	Held for Future Use	
11	Construction Work in Progress	393,988,936
12	Acquisition Adjustments	
13	TOTAL Utility Plant (Total of lines 8 thru 12)	3,241,020,018
14	Accumulated Provision for Depreciation, Amortization, & Depletion	(530,148,267)
15	Net Utility Plant (Total of Lines 13 and 14)	\$ 2,710,871,751
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION	
17	In Service:	
18	Depreciation	\$ 476,803,051
19	Amortization and Depletion of Producing Natural Gas Land and Land Rights	
20	Amortization of Underground Storage Land and Land Rights	
21	Amortization of Other Utility Plant	53,345,216
22	TOTAL in service (Total of lines 18 thru 21)	530,148,267
23	Leased to Others	
24	Depreciation	
25	Amortization and Depletion	
26	TOTAL Leased to Others (Total of lines 24 and 25)	
27	Held for future Use	
28	Depreciation	
29	Amortization	
30	TOTAL Held for Future Use (Total of Lines 28 and 29)	
31	Abandonment of Leases (Natural Gas)	
32	Amortization of Plant Acquisition Adjustment	
33	TOTAL Accum. Provisions (Should agree with line 14 above) (Total of lines 22, 26, 30, 31 , and 32)	\$ 530,148,267

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SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION,  
AMORTIZATION AND DEPLETION (Continued)

Electric (c)	Gas (d)	Other (Specify) (e)	Common (f)	Line No.
				1
				2
	\$ 2,720,983,321			3
	123,184,315			4
				5
	2,863,446			6
				7
	2,847,031,082			8
				9
				10
	393,988,936			11
				12
	3,241,020,018			13
	(530,148,267)			14
	\$ 2,710,871,751			15
				16
				17
	\$ 476,803,051			18
				19
				20
	53,345,216			21
	530,148,267			22
				23
				24
				25
				26
				27
				28
				29
				30
				31
				32
	\$ 530,148,267			33

NAME OF RESPONDENT New Jersey Natural Gas Company	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report March 31, 2021	Year Ending Dec. 31, 2020
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**GAS PLANT IN SERVICE (ACCOUNTS 101, 102, 103, AND 106)**

- |   |  |
|---|--|
| 1. Report below the original cost of gas plant in service according to the prescribed accounts.<br>2. In addition to Account 101, Gas Plant in Service (Classified), this page and the next include account 102, Gas Plant Purchased or Sold, Account 103, Experimental Gas Plant Unclassified and Account 106, Completed Construction Not Classified-Gas.<br>3. Include in column (c) and (d), as appropriate corrections of additions and retirements for the current or preceding year.<br>4. Enclose in parenthesis credit adjustments of plant accounts to indicate the negative effect of such accounts.<br>5. Classify Account 106 according to prescribed accounts, on an | estimated basis if necessary , and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions of prior year's unclassified retirements. Attach supplemental statement showing the account distributions of these tentative classifications in columns (c) and (d), |
|---|--|

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
1	INTANGIBLE PLANT		
2	301 Organization	\$ 14,004	
3	302 Franchises and Consents	8,016	
4	303 Miscellaneous Intangible Plant		
5	TOTAL Intangible Plant (Enter Total of Lines 2 thru 4)	22,020	
6	PRODUCTION PLANT		
7	Natural Gas Production and Gathering Plant		
8	325.1 Producing Land	3,593	
9	325.2 Producing Leaseholds	-	
10	325.3 Gas Rights		
11	325.4 Rights-Of-Way	-	
12	325.5 Other Land and Land Rights		
13	326 Gas Well Structure		
14	327 Field Compressor Station Structure		
15	328 Fields Measuring and Regulating Station Equipment		
16	329 Other Structures		
17	330 Producing Gas Wells - Well Construction		
18	331 Producing Gas Wells - Well Equipment		
19	332 Field Lines		
20	333 Field Compressor Station Equipment		
21	334 Field Measuring and Regulating Station Equipment		
22	335 Drilling and Cleaning Equipment		
23	336 Purification Equipment		
24	337 Other Equipment		
25	338 Unsuccessful Exploration and Development Costs		
26	TOTAL Production and Gathering Plant (Enter Total of lines 8 thru 25)	\$ 3,593	
27	PRODUCTS EXTRACTION PLANT		
28	340 Land and Land Rights		
29	341 Structures and Improvements		
30	342 Extraction and Refining Equipment		
31	343 Pipe Lines		
32	344 Extracted Products Storage Equipment		
33	345 Compressor Equipment		



NAME OF RESPONDENT New Jersey Natural Gas Company	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report March 31, 2021	Year Ending Dec. 31, 2020
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**GAS PLANT IN SERVICE (ACCOUNTS 101, 102, 103, AND 106) (Continued)**

including the reversals of the prior years tentative account distribution of these amounts. Careful observance of the above instructions and the texts of Account 101 and 106 will avoid serious omissions of respondent's reported amount for plant actually in service at end of year.

6. Show in column (t) reclassifications or transfers within utility plant accounts. Include also in column (t) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102. In showing the clearance of Account 102, include in column (e) the amounts with respect to accumulated provision for

depreciation, acquisition adjustments, etc., and show in column (t) only the offset to the debits or credits to primary account classifications.

7. For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirements of these pages.

8. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform system of Accounts, give date of such filing.

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Line No.
				1
			\$ 14,004	2
			8,016	3
				4
			22,020	5
				6
				7
			3,593	8
			-	9
				10
			-	11
				12
				13
				14
				15
				16
				17
				18
				19
				20
				21
				22
				23
				24
				25
\$	-		\$ 3,593	26
				27
				28
				29
				30
				31
				32
				33

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GAS PLANT IN SERVICE (ACCOUNTS 101, 102, 103, AND 106) (Continued)			
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
34	346 Gas Measuring and Regulating Equipment		
35	347 Other Equipment		
36	TOTAL Products Extraction Plant (Enter Total of lines 28 thru 35)		
37	TOTAL Natural Gas Production Plant (Enter Total of lines 26 and 36)	3,593	
38	Manufactured Gas Production Plant (Submit Supplementary Statement)		
39	TOTAL Production Plant (Enter Total of lines 37 and 38)	3,593	
40	NATURAL GAS STORAGE AND PROCESSING PLANT		
41	Underground Storage Plant		
42	350.1 Land		
43	350.2 Rights-of-Way		
44	351 Structures and Improvement		
45	352 Wells		
46	352.1 Storage Leaseholds and Rights		
47	352.2 Reservoirs		
48	352.3 Non-Recoverable Natural Gas		
49	353 Lines		
50	354 Compressor Station Equipment		
51	355 Measuring and Regulating Equipment		
52	356 Purification Equipment		
53	357 Other Equipment		
54	TOTAL Underground Storage Plant (Enter Total of lines 42 thru 53)	-	
55	Other Storage Plant		
56	360 Land and Land Rights	281,918	-
57	361 Structures and Improvements	3,570,737	-
58	362 Gas Holders	10,544,241	-
59	363 Purification Equipment	-	-
60	363.1 Liquefaction Equipment	-	-
61	363.2 Vaporizing Equipment	18,758,628	-
62	363.3 Compressor Equipment	3,377,444	-
63	363.4 Measuring and Regulating Equipment	38,159,250	(29,596)
64	363.5 Other Equipment	5,222,573	7,076
65	TOTAL Other Storage Plant (Enter Total of lines 56 thru 64)	79,914,791	(22,520)
66	Base Load Liquefied Natural Gas Terminating and Processing Plant		
67	364.1 Land and Land Rights		
68	364.2 Structure and Improvements		
69	364.3 LNG Processing Terminal Equipment		
70	364.4 LNG Transportation Equipment		
71	364.5 Measuring and Regulating Equipment		
72	364.6 Compressor Station Equipment		
73	364.7 Communication Equipment		
74	364.8 Other Equipment		
75	TOTAL Base load Liquefied Nat'l Gas, Terminating and Processing Plant (lines 67 thru 74)		-
76	TOTAL Nat'l Gas Storage and Processing Plant (Total of lines 54, 65 and 75)	79,914,791	(22,520)
77	TRANSMISSION PLANT		
78	365.1 Land and Land Rights	1,064,675	-
79	365.2 Rights-of-Way	4,568,368	-
80	366 Structures and Improvements	930,111	-

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GAS PLANT IN SERVICE (ACCOUNTS 101, 102, 103, AND 106) (Continued)

Retirements (d)	Adjustment (e)	Transfer (f)	Balance at End of Year (g)	Line No.
				34
				35
				36
-			3,593	37
				38
-			3,593	39
				40
				41
				42
				43
				44
				45
				46
				47
				48
				49
				50
				51
				52
				53
				54
				55
			281,918	56
-	-		3,570,737	57
-	-		10,544,241	58
-	-		-	59
-	-		-	60
-	-		18,758,628	61
-	-		3,377,444	62
			38,129,654	63
-	-		5,229,649	64
-			79,892,271	65
				66
				67
				68
				69
				70
				71
				72
				73
				74
				75
-			79,892,271	76
				77
			1,064,675	78
			4,568,368	79
			930,111	80

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GAS PLANT IN SERVICE (ACCOUNTS 101, 102, 103, AND 106) (Continued)

Line No.	Account  (a)	Balance at Beginning of Year  (b)	Additions  (c)
81	367 Mains	263,425,106	1,231,913
82	368 Compressor Station Equipment		-
83	369 Measuring and Regulating Station Equipment	61,469,822	277,476
84	370 Communication Equipment		-
85	371 Other Equipment	-	-
86	TOTAL Transmission Plant (Enter Totals of lines 78 thru 85)	331,458,082	1,509,390
87	DISTRIBUTION PLANT		
88	374 Land and Land Rights	5,778,880	-
89	375 Structures and Improvements	21,144,162	268,055
90	376 Mains	1,097,514,260	96,418,859
91	377 Compressor Station Equipment	-	-
92	378 Measuring and Regulating Station Equipment - General	49,459,144	547,894
93	379 Measuring and Regulating Station Equipment - City Gate	-	-
94	380 Services	703,168,033	33,880,285
95	381 Meters	105,643,132	5,393,463
96	382 Meter Installations	36,421,531	6,577,130
97	383 House Regulators	-	-
98	384 House Regulator Installations	-	-
99	385 Industrial Measuring and Regulating Station Equipment	1,276,841	-
100	386 Other Property on Customer's Premises	-	-
101	387 Other Equipment	257,436	-
102	TOTAL Distribution Plant (Enter Total of lines 88 thru 101)	2,020,663,419	143,085,685
103	GENERAL PLANT		
104	389 Land and Land Rights	15,707	-
105	390 Structures and Improvements	15,160,217	394,625
106	391 Office Furniture and Equipment	51,443,297	22,722,318
107	392 Transportation Equipment	37,259,108	2,750,736
108	393 Stores Equipment	232,386	-
109	394 Tools, Shop, and Garage Equipment	19,859,746	1,097,889
110	395 Laboratory Equipment	258,816	-
111	396 Power Operated Equipment	1,560,279	230,171
112	397 Communication Equipment	418,957	-
113	398 Miscellaneous Equipment	-	-
114	Subtotal (Enter Total of lines 104 thru 113)	126,208,513	27,195,739
115	399 Other Tangible Property	-	-
116	TOTAL General Plant (Enter Total of lines 114 thru 115)	126,208,515	27,195,739
117	TOTAL (Accounts 101 and 106)	2,558,360,745	171,768,294
118	Gas Plant Purchased (See Instruction 8)	-	-
119	(Less) Gas Plant Sold (See Instruction 8)	-	-
120	Experimental Gas Plant Unclassified	-	(A)
121	TOTAL Gas Plant in Service (Enter Total of lines 117 thru 120)	\$ 2,558,360,745	\$ 171,768,294

Note (A):

Transfers from CWIP to UPIS

Other Additions, Net

NAME OF RESPONDENT New Jersey Natural Gas Company	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report March 31, 2021	Year Ending Dec. 31, 2020
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GAS PLANT IN SERVICE (ACCOUNTS 101, 102, 103, AND 106) (Continued)

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Line No.
19,809	-	-	264,637,210	81
-	-	-		82
722	-	-	61,746,576	83
-	-	-		84
-	-	-		85
20,531	-	-	332,946,941	86
-	-	-		87
-	-	-	5,778,880	88
-	-	-	21,412,217	89
2,471,254	-	548,791.14	1,192,010,655	90
-	-	-	-	91
353,807	-	-	49,653,231	92
-	-	-	-	93
5,274,239	-	-	731,774,080	94
-	-	-	111,036,595	95
1,574,678	-	-	41,423,983	96
-	-	-	-	97
-	-	-	-	98
-	-	-	1,276,841	99
-	-	-	-	100
-	-	-	257,436	101
9,673,977	-	548,791	2,154,623,918	102
-	-	-		103
-	-	-	15,707	104
-	-	-	15,554,842	105
-	-	-	74,165,615	106
-	-	-	40,009,844	107
-	-	-	232,386	108
-	-	-	20,957,635	109
-	-	-	258,816	110
-	-	-	1,790,450	111
-	-	-	418,957	112
-	-	-	-	113
-	-	-	153,404,252	114
-	-	-	-	115
-	-	-	153,404,254	116
9,694,508	-	548,791	2,720,983,321	117
-	-	-	-	118
-	-	-	-	119
-	-	-	-	120
9,694,508	\$ -	\$ 548,791	\$ 2,720,983,321	121

NAME OF RESPONDENT New Jersey Natural Gas Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report March 31, 2021	Year of Report Dec. 31, 2020
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Gas Property and Capacity Leased from Others

1. Report below the information called for concerning gas property and capacity leased from others for gas operations.
2. For all leases in which the average annual lease payment over the initial term of the lease exceeds \$500,000, describe in column ( c ), if applicable: the property or capacity leased. Designate associated companies with an asterisk in column ( b ).

Line No.	Name of Lessor (a)	(b)	Description of Lease [c]	Lease Payment for Current Year ( d )
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16	<b>NOT APPLICABLE</b>			
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				
45	<b>Total</b>			

NAME OF RESPONDENT New Jersey Natural Gas Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report March 31, 2021	Year of Report Dec. 31, 2020
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1. For all leases in which the average lease income over the initial term of the lease exceeds \$500,000 provide in column ( c ), a description of each facility or leased capacity that is classified as gas plant in service, and is leased to others for gas operations.  
2. In column ( d ) provide the lease payments received from others.  
3. Designate associated companies with an asterisk in column ( b ).

Line No.	Name of Lessor (a)	(b)	Description of Lease [c]	Lease Payment for Current Year ( d )
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16	<b>NOT APPLICABLE</b>			
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				
45	<b>Total</b>			

NAME OF RESPONDENT New Jersey Natural Gas Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report March 31, 2021	Year of Report Dec. 31, 2020
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Gas Plant Held for Future Use (Account 105)

1. Report separately each property held for future use at end of the year having an original cost of \$1,000,000 or more. Group other items of property held for future use.
2. For property having an original cost of \$1,000,000 or more previously used in utility operations, now held for future use, give in column ( a ), in addition to other required information, the date that utility use of such property was discontinued, and the date the original cost was transferred to Account 105.

Line No.	Description and Location of Property (a)	Date Originally Included in this Account (b)	Date Expected to be Used in Utility Service (c)	Balance at End of Year (d)
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16	<b>NOT APPLICABLE</b>			
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44				
45	<b>Total</b>			



NAME OF RESPONDENT New Jersey Natural Gas Company	This Report is: ( 1 ) <input checked="" type="checkbox"/> An Original ( 2 ) <input type="checkbox"/> A Resubmission	Date of Report March 31, 2021	Year of Report Dec. 31, 2020
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**PRODUCTION PROPERTIES HELD FOR FUTURE USE (Account 105.1)**

- |  |   |
|--|---|
| <ol style="list-style-type: none"> <li>1. Report separately each property held for future use at end of the year having an original cost of \$250,000 or more. Group other items of property held for future use.</li> <li>2. For property having an original cost of \$250,000 or more previously used in utility operations, now held for future use,</li> </ol> | <p>give in column ( a ), in addition to other required information, the date that utility use of such property was discontinued, and the date the original cost was transferred to Account 105,1.</p> |
|--|---|

Line No.	Description and Location of Property (a)	Date Originally Included in this Account (b)	Date Expected to be Used in Utility Service (c)	Balance at End of Year (d)
1	Natural Gas Lands, Leaseholds, and Gas Rights Held for Future Utility Use (Per Pages 500-501)			
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46	<b>Total</b>			

NAME OF RESPONDENT New Jersey Natural Gas Company	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report March 31, 2021	Year of Report Dec. 31, 2020
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**CONSTRUCTION WORK IN PROGRESS-GAS (ACCOUNT 107)**

- |  |  |
|--|--|
| 1 Report below descriptions and balances at end of year of projects in process of construction (Account 107)<br>2. Show items relating to "research, development, and demonstration" projects last, under a caption Research, Development, | and Demonstration (See Account 107 of the Uniform System of Accounts)<br>3. Minor Projects (Less than \$1,000,000) may be grouped. |
|--|--|

Line No.	Description of Project (a)	Construction Work in Progress - Gas (Account 107) (b)	Estimated Additional Cost of Project (c)
1			
2	Approximately 606 projects less than \$1,000,000	53,006,320	\$ 17,492,085
3			
4	61908945 SOUTHERN RELIABILITY LINK	199,288,182	
5	61908910 SRL ENGINEERING SERVICES	13,712,375	
6	61406622 LBI REINFORCEMENT	10,676,216	
7	61406888 ROUTE 9 PUMP RENEWAL PHASE 2B	7,274,905	
8	61909471 MANTOLOKING RD TRU REPLACEMENT	6,230,325	
9	61909499 RT. 35 TRANSCO MORGAN LINE	6,079,876	
10	61406892 ROUTE 9 PUMP RENEWAL PHASE 2A	5,366,724	
11	61205719 GERARD AV PUMP RENEWAL PHASE 1	4,050,191	
12	61205873 RT 79 PUMP-MILL TO BROWN,MATWN	4,016,156	
13	61406816 PHASE III - RT.35 DOWNTOWN	3,571,699	
14	61908767 Holmdel Station Easement	3,303,865	
15	61105659 ROUTE 46 MINE HILL SAFE	3,278,365	
16	61105791 MORRIS AVE. SAFE II	3,209,859	
17	61105674 CHANGEBRIDGE RD IMPROVEMENT	3,103,766	
18	61909305 SAFETY TOWN LAND PURCHASE	3,048,651	
19	61105765 HOOK MOUNTAIN RD AREA IMPROV	2,955,466	
20	61909725 SAFETY TOWN BUILDING	2,890,153	
21	61105709 MOUNT OLIVE ROAD AREA	2,882,330	
22	61308663 16" TRUNK RT 66 HOVCHILD-ASBRY	2,711,350	
23	61105797 EYLAND AVE	2,672,219	
24	61105683 MAIN ROAD	2,596,724	
25	61907473 DUMMY WORK ORDER FOR ACCRUAL	2,595,897	
26	61909688 TRUNK RENEWAL:RT.138 (PHASE 1)	2,579,596	
27	61909395 TRUNK RENEWAL: CAMPUS PKWY DR.	2,447,665	
28	61909011 EASEMENTS - SRL PROJECT	2,277,317	
29	61105809 ROUTE 46 CENTER PHASE	2,243,428	
30	61406982 "CRESTWOOD VILLAGE" SEC 3,4,5	2,048,085	
31	61105712 LOZIER ROAD AREA	1,950,556	
32	61909524 LACEY-MANAHAWKIN VALVES	1,939,691	
33	61406891 RT.35 WASHINGTON TO OCEAN	1,916,102	
34	61909101 NJ RISE-MAINLAND BRICK STATION	1,611,882	
35	61105711 WATERLOO ROAD & VARIOUS BUDLK	1,558,486	
36	61909289 GAS METER EXCHANGE	1,516,040	
37	61105841 COZY LAKE ROAD AREA	1,501,706	
38	61908652 HOLMDEL RD. @ VONAGE	1,484,871	
39	61105820 CURTIS RD NEW BUSINESS	1,463,711	
40	61410046 SERVICE RENEWALS-NON SAFE	1,440,613	
41	61308593 12" WILBUR RAY R.O.W. - SAFE 2	1,406,301	
42	61205783 GERARD AV PHASE 2 PUMP RENEWAL	1,366,517	
43	61406621 RISE - LBI REINFORCE DOCK RD	1,298,635	
44	61909648 CM8 Upgrade (New Phones)	1,290,936	
45	61105864 PICATINNY ARSENAL BACKFEED	1,198,446	
46	61407040 MANTOLOKING RD DIST OCUA-BEATO	1,167,729	
47	61308595 OCEANPORT & PORT AU PECK SAFE2	1,148,540	
48	61105845 MAIN RD/TWAITS RD/RATHBUN RD	1,138,056	
49	61406998 LAVALLETTE PHASE 3	1,106,828	
50	61909341 LAUREL AVE STATION	1,106,651	
51	61105741 CHANGEBRIDGE RD PHASE 3	1,105,628	
52	61105723 WEST SHORE ROAD SAFE II	1,090,326	
53	61205787 HAZLET PHS.III - STATE STREETS	1,035,742	
54	61205891 PALMER/MAURICE/MAHORAS SAFE II	1,024,672	
55	61308660 RT 66 SAFE-ASBURY AV -CARDINAL	1,002,565	
56			
57			
		\$ 393,988,936	\$ 17,492,085

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**[Next page is 217]**

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**CONSTRUCTION OVERHEADS-GAS**

- |  |  |
|--|--|
| <p>1. List in column ( a ) the kinds of overheads according to the titles used by the respondent. Charges for outside professional services for engineering fees and management or supervision fees capitalized should be shown as separate items.</p> <p>2. On page 218 furnish information concerning construction overheads.</p> <p>3. A respondent should not report "none" to this page if no overhead apportionments are made, but rather should explain on page</p> | <p>218 the accounting procedures employed and the amounts of engineering , supervision and administrative costs, etc., which are directly charged to construction.</p> <p>4. Enter on this page engineering, supervision, administrative, and allowance for funds used during construction, etc., which are first assigned to a blanket work order and then prorated to construction jobs.</p> |
|--|--|

Line No.	Description of Overhead  ( a )	Total Amount Charged for the Year  ( b )	Total Cost of Construction to Which Overheads Were Charged (Exclusive of Overhead Charges)  ( c )
1			
2	<b>Engineering:</b>		
3	Labor	6,183,307	
4	Other	3,329,473	
5	<b>AFUDC</b>	21,588,655	
6	<b>Stores - Labor and Other</b>	1,549,288	
7			
8	<b>Total Cost of Construction to which Overheads were Charged:</b>		302,708,217
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46	<b>Total</b>		

NAME OF RESPONDENT New Jersey Natural Gas Company	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report <i>March 31, 2021</i>	Year Ending Dec. 31, 2020
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**GENERAL DESCRIPTION OF CONSTRUCTION OVERHEAD PROCEDURE**

1. For each construction overhead explain: (a) the nature and extent of work, etc., the overhead charges are intended to cover, (b) the general procedure for determining the amount capitalized, (c) the method of distribution to construction jobs, (d) whether different rates are applied to different types of construction, (e) basis of differentiation in rates for different types of construction, and (f) whether the overhead is directly or indirectly assigned.

2. Show below the computation of allowance for funds used during construction rates, in accordance with the provisions of Gas Plant Instructions 3 (17) of the Uniform System of Accounts.

3. Where a net-of tax rate for borrowed funds is used, show the appropriate tax effect adjustment to the computations below in a manner that clearly indicates the amount of reduction in the gross rate for tax effects.

Overheads

(a) The nature and extent of work that the overhead charges are intended to cover are supervisory and administrative costs relating to preparing construction documents and overseeing construction work in addition to ordering and maintaining construction materials.

(b) The applicable portion of payroll and the general expense of engineers, operating supervisors and other personnel related to construction projects are charged to an "Overhead Clearing Account"

(c) The overhead is distributed monthly based on the proportion of monthly expenditures each project has incurred in relation to total expenditures

(d, e) The overhead rates have been applied uniformly to all types of construction in the past twelve months

(f) The overhead is indirectly assigned to the applicable projects

Accounting for funds used during construction

The Company accrues AFUDC on all work orders with a construction period greater than one month, using its monthly short-term debt rate. As of 10/1/07 This amount includes a cost of Equity component as well.

1. Components of Formula (Derived from actual book balances and actual cost rates):

Title (a)	Amount (b)	Capitalization Ratio (Percent) (c)	Cost Rate Percentage (d)
[1] Average Short-Term Debt	2,445,833		
[2]. Short-Term Interest			1.00%
3. Long-Term Debt	984,511,667	N/A	3.83%
4. Preferred Stock	N/A	N/A	
5. Common Equity	1,166,666,500	N/A	9.60%
6. Total Capitalization			
7. Average Construction Work in Progress Balance	344,174,664		

2. Gross Rate for Borrowed Funds $s(S/W)+d((D/(D+P+C))(1-(S/W)))$	3.83%
3. Rate for Other Funds $(1-(S/W))(p(P/(D+P+C))+c((C/(D+P+C))))$	9.60%
4. Weighed Average Rate Actually Used for the Year	
a. Rate for Borrowed Funds	3.83%
b. Rate for Other Funds	9.60%

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**ACCUMULATED PROVISION FOR DEPRECIATION OF GAS UTILITY PLANT ( ACCOUNT 108)**

- |  |  |
|--|--|
| <p>1. Explain in a footnote any important adjustments during year.</p> <p>2. Explain in a footnote any difference between the amount for book cost of plant retired, line 10, column (c), and that reported for gas plant in service, page 204-209, column (d), excluding retirements of nondepreciable property.</p> <p>3. The provisions of Account 108 in the Uniform System of Accounts require that retirements of depreciable plant be recorded when such plant is removed from service. If the respondent has a :</p> | <p>significant amount of plant retired at year end which has not been recorded and /or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications.</p> <p>4. Show separately interest credits under s sinking fund or similar method of depreciation accounting.</p> <p>5. At lines 7 and 14, add rows as necessary to report all data. Additional rows should be numbered in sequence. e.g., 7.01, 7.02, etc.</p> |
|--|--|

Line No.	Item(a)	Total (c+d+e) (b)	Gas Plant in Service (c)	Gas Plant Held for Future Use (d)	Gas Plant Leased to Others(e)
<b>Section A. BALANCES AND CHANGES DURING YEAR</b>					
1	Balance Beginning of Year	\$ 507,411,941	\$ 507,411,941		
2	Depreciation Provisions for Year, charged to				
3	(403) Depreciation Expense	74,233,330	74,233,330		
	Add 403, 1	-	-		
4	(413) Expense of Gas Plant Lease to Others				
5	Transportation Expenses - Clearing				
6	Other Clearing Accounts	-	-		
7	Other Clearing (Specify): (Footnote details):				
7.01					
8	TOTAL Deprec. Prov. for Year (Total of lines 3 thru 8)	74,233,330	74,233,330		
9	Net Charges for Plant Retired:				
10	Book Cost of Plant Retired	(9,694,508)	(9,694,508)		
11	Cost of Removal	(31,958,046)	(31,958,046)		
12	Salvage (Credit)	-	-		
13	TOTAL Net Changes for Plant Ret (Total of lines 10 thru 14)	(41,652,554)	(41,652,554)		
14	Other Debit or Credit Items	(9,843,941)	(9,843,941)		
14.01	Book Cost of Asset Retirement Costs				
15	Balance End of Year (Total of lines 1,8,13,14)	\$ 530,148,776	\$ 530,148,776		
<b>Selection B. BALANCES AT END OF YEAR ACCORDING TO FUNCTIONAL CLASSIFICATIONS</b>					
16	Productions - manufactured Gas				
17	Production and Gathering - Natural Gas	\$ 55,050	\$ 55,050		
18	Products Extraction - Natural Gas				
19	Underground Gas Storage				
20	Other Storage Plant	33,752,713	33,752,713		
21	Base Load LNG Terminaling and Processing Plant				
22	Transmission	99,473,368	99,473,368		
23	Distribution	325,629,152	325,629,152		
24	General	71,237,984	71,237,984		
25	TOTAL (Total of lines 16 thru 24)	\$ 530,148,267	\$ 530,148,267		

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**GAS STORED (ACCOUNTS 117.1, 117.2, 117.3, 117.4 , 164.1, 164.2, AND 164.3)**

1. If during the year adjustments were made to the stored gas inventory reported in column (d), (f), (g), and (h) (such as to correct cumulative inaccuracies of gas measurements), explain in a footnote the reason for the adjustments, the Dth and dollar amount of adjustment, and account charged or credited.

2. Report in column (a) all encroachments during the year upon the volumes designated as base gas, column (b), and system balancing gas, column (c), and gas property recoverable in the plant accounts  
3. State in a footnote the basis of segregation of inventory between current and noncurrent portions. Also, state in a footnote the method used to report storage (i.e. fixed asset method or inventory method).

Line No.	Description (a)	(Account 117.1) (b)	(Account 117.2) (c)	Noncurrent (Account 117.3) (d)	(Account 117.4) (e)	Current (Account 164.1) (f)	LNG (Account 164.2)	(Account (g)	LNG (Account 164.3) (h)	Total (i)
1	Balance at Beginning of Year					98,923,936		4,062,798		
2	Gas Delivered to Storage					50,349,053		1,034,449		
3	Gas Withdrawn from Storage					54,931,761		1,004,093		
4	Other Debits and Credits									
5	Balance at End of Year					94,341,228		4,093,154		
6	Dth					24,189,825		941,184		
7	Amount per Dth					3.90		4.35		

Pipelines

	<u>DTH</u>	
DTI	1,082,326	300069
DTI	342,008	300119
DTI	2,185,807	300120
DTI	1,113,550	300194
DTI	1,426,673	300215
DTI	2,647,135	300217
DTI	856,743	300219
DTI	1,748,261	300218
DTI	2,973,389	600031
STAG	1,349,858	NJNG_CR01FS
STECK	2,072,219	920029
TETCO	1,877,170	412004
TETCO	3,528,809	400188
TRANS	678,819	1003970
Pipeline OBA's	307,058	

LNG

Stafford	99,059
Howell	842,125
	941,184
BTU Factor $\times$	1.000
	941,184

24,189,825

Item 3

Gas delivered to and withdrawn from storage is valued at an average cost.

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**NONUTILITY PROPERTY (Account 121)**

- |  |  |
|--|--|
| <p>1. Give a brief description and state the location of non-utility property included in Account 121.</p> <p>2. Designate with an asterisk any property which is leased to another company. State name of lessee and whether lessee is an associated company.</p> <p>3. Furnish particulars (details) concerning sales, purchases, or transfers of Nonutility Property during the year.</p> <p>4. List separately all property previously devoted to public service and give date of transfer to Account 121, <i>Nonutility Property</i>. These items are separate and dis-</p> | <p>tinct from those allowed to be grouped under instruction No. 5.</p> <p>5. Minor items (5% of the Balance at the End of the Year, for Account 121) may be grouped.</p> <p>6. Natural gas companies which have oil property should report such property by State, classified as to (a) oil lands and land rights, (b) oil wells, and (c) other oil property. Gasoline plants and other plants for the recovery of products from natural gas are classifiable as gas plant and should be reported as such and not shown as <i>Nonutility Property</i>.</p> |
|--|--|

Line No.	Description and Location (a)	Balance at Beginning of Year (b)	Purchases, Sales, Transfers, etc. (c)	Balance at End of Year (d)
1				
2	39 Hutchinson Road Allentown, NJ 08501 (Building)	-	356,300	356,300
3	39 Hutchinson Road Allentown, NJ 08501 (Land)	-	143,700	143,700
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**ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF NONUTILITY PROPERTY (Account 122)**

Report below the information called for concerning depreciation and amortization of nonutility property.

Line No.	Item (a)	Amount (b)
1	Balance, Beginning of Year	-
2	Accounts for Year, Charged to	
3	(417) Income from Nonutility Operations	
4	(418) Nonoperating Rental Income	
5	Other Accounts ( <i>Specify</i> ): 403 Depreciation Expense	509
6		
7	Total Accruals for Year ( <i>Enter Total of lines 3 thru 6</i> )	
8	Net Charges for Plant Retired	
9	Book Cost of Plant Retired	
10	Cost of Removal	
11	Salvage (Credit)	
12	Total Net Charges ( <i>Enter Total of Lines 9 thru 11</i> )	
13	Other Debit or Credit Items ( <i>Describe</i> ):	
14		
15	Balance, End of Year ( <i>Enter Total of Lines 1, 7, 12, and 14</i> )	509



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**INVESTMENTS (ACCOUNT 123, 124, AND 136)**

1. Report below investments in accounts 123, Investments in Associated Companies, 124, Other Investments, and 136, Temporary Cash Investments.

2. Provide a subheading for each account and list there-under the information called for:

(a) Investment in Securities - List and describe each security owned, giving name of issuer, date acquired and date of maturity. For bonds, also give principal amount, date of issue, maturity, and interest rate. For capital stock (including capital stock of respondent reacquired under a definite plan for resale pursuant

to authorization by the Board of Directors, and included in account 124, Other investments state number of shares, class, and series of stock. Minor investments may be grouped by classes. Investments included in Account 136, Temporary Cash Investments, also may be grouped by classes.

(b) Investment Advances - Report separately for each person or company the amounts of loans or investment advances that are properly includable in Account 123. Include advances subject to current repayment in Account 145 and 146. With respect to each advance, show whether the advance is a note or open account.

Line No.	Description of Investment  (a)	*  (b)	Book Cost at Beginning of Year (if book cost is different from cost to respondent, give cost to respondent in a footnote and explain difference.  (c)	Purchases or Additions During Year  (d)
1	Not Applicable			
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Please Note: There were no investments in the Accounts 123, 124 or 136 during the calendar year.

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**INVESTMENTS (ACCOUNT 123, 124, AND 136) (Continued)**

List each note, giving date of issuance, maturity date, and specifying whether note is a renewal. Designate any advances due from officers, directors, stockholders, or employees.

3. Designate with an asterisk in column (b) any securities notes or accounts that were pledged, and in a footnote state the name of pledges and purpose of the pledge.

4. If Commission approval was required for any advance made or security acquired, designate such fact in a footnote and the security acquired, designate such fact in a footnote and cite commission, date of authorization, and case or docket number.

5. Report in column (h) interest and dividend revenues from investments including such revenues from securities disposed of during the year.

6. In column (i) report for each investment disposed of during the year, the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of account if different from cost and the selling price thereof, not including any dividend or interest adjustment includible in column (h))

Sales or Other Dispositions during Year  (e)	Principal Amount of No. of Shares at End of Year  (f)	Book Cost at Beginning of Year (if book cost is different from cost to respondent, give cost to respondent in a footnote and explain difference).  (g)	Revenues for Year  (h)	Gain or Loss for Investment Disposed of  (i)	Line No.
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**INVESTMENTS IN SUBSIDIARY COMPANIES (ACCOUNT 123.1)**

- |   |  |
|---|--|
| <p>1. Report below investments in Account 123.1, Investments in Subsidiary Companies.</p> <p>2. Provide a subheading for each company and list thereunder the information called for below. Subtotal by company and give a total in columns (e), (f), (g) and (h).</p> <p>(a) Investments in Securities -List and describe each security owned. For bonds give also principal amount, date of issue, maturity and interest rate</p> | <p>(b) Investment Advances - Report separately the amounts of loans or investment advances which are subject to repayment, but which are not subject to current settlement. With respect to each advance, show whether the advance is a note or open account. List each note giving date of issuance, maturity date, and specifying whether note is a renewal.</p> <p>3. Report separately the equity in undistributed subsidiary earnings since acquisition. The total in column (e) should equal the amount entered for Account 418.1.</p> |
|---|--|

Line No.	Description of Investment (a)	Date Acquired (b)	Date of Maturity (c)	Amount of Investment at Beginning of Year (d)
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
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38				
39				
40	Total Cost of Account 123.1     \$349.00		Total	\$ -

NAME OF RESPONDENT New Jersey Natural Gas Company	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report March 31, 2021	Year Ending Dec. 31, 2020
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**INVESTMENTS IN SUBSIDIARY COMPANIES (ACCOUNT 123.1) (Continued)**

4. Designate in a footnote, any securities, notes, or accounts that were pledged, and state the name of pledge and purpose of the pledge.  
5. If Commission approval was required for any advance made or security acquired, designate such fact in a footnote and give name of commission, date of authorization, and case or docket number  
6. Report in column (f) interest and dividend revenues from investments including such revenues from securities disposed of during the year.
7. In column (h) report each investment disposed of during the year, the gain or loss represented by the difference between cost of the investment for the other amount at which carried in the books of account if different from cost), and the selling price thereof, not including interest adjustments includible in column (f)  
8. Report on Line 40, column (a) the total cost of Account 123.1.

Equity in Subsidiary Earnings for the Year (e)	Revenues for Year (f)	Amount of Investment at End of Year (g)	Gain or Loss for Investment Disposed of (h)	Line No.
		\$ -		1
				2
				3
				4
				5
				6
				7
				8
				9
				10
				11
				12
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				39
	0	\$ -	-	40

<b>Name of Respondent</b>  <b>New Jersey Natural Gas Company</b>	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report March 31, 2021	Year of Report Dec. 31, 2020
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**GAS PREPAYMENTS UNDER PURCHASE AGREEMENTS**

1. Report below the information called for concerning gas prepayments as defined in the text of Account 165, Prepayments. (Report advances on page 229.)

2. If any prepayment at beginning of year (or incurred during year) was cancelled, forfeited, or applied to another purpose, state in a footnote gas volume and dollar amount, period when such prepayment was incurred, and accounting disposition of prepayment amount. Give a concise explanation of circumstances causing forfeiture or other disposition of the prepayment.

Line No.	Name of Vendor (Designate associated companies with an asterisk)  (a)	Seller FERC Rate Schedule No.  (b)	BALANCE BEGINNING OF YEAR	
			Mcf (14.73 psia AT 60°f) (c)	Amount (d)
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11	<b>NOT APPLICABLE</b>			
12				
13				
14				
15				
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40				
41				
42	<b>Total</b>			

<b>Name of Respondent</b>  <b>New Jersey Natural Gas Company</b>	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report March 31, 2021	Year of Report Dec. 31, 2020
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**GAS PREPAYMENTS UNDER PURCHASE AGREEMENTS (continued)**

3. If for any reason a take or pay situation is in controversy, list in the columns below the amount of those prepayment claims which have not been paid, together with footnote notation that the amount is in controversy ( and any explanation the respondent chooses to make).

4. If any prepayment was determined other than by reference to amounts per Mcf or demand-commodity factors, furnish in a footnote a concise explanation of basis of computation.

BALANCE END OF YEAR			PREPAYMENTS IN CURRENT YEAR			Line No.
Mcf (14.73 psia at 60°f) (e)	Amount (f)	Cents Per Mcf (g)	Mcf (14.73 psia at 60°f) (h)	Percent of Year's required take (i)	Make-up Period expiration date (j)	
	NOT APPLICABLE					1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42

<b>Name of Respondent</b> <b>New Jersey Natural Gas Company</b>	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report March 31, 2021	Year of Report Dec. 31, 2020
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**ADVANCES FOR GAS PRIOR TO INITIAL DELIVERIES OR COMMISSION CERTIFICATION**  
(Accounts 124, 166, and 167)

1. Report below the information called for concerning all advances for gas, as defined in the text of Account 166, Advances for *Gas Exploration, Development and Production*, and 167, Other Advances for Gas, whether reported in Accounts 166, 167, or reclassified to account 124, Other investments. List Account 124 items first.

2. In column (a), give the date the advance was made, the payee (designate associated companies with an asterisk) a brief statement of the purpose, (exploration, development, production, general loan, etc.) and the estimated date of repayment. Do not use the tem indefinite in reporting

estimated date of repayment. If advances are made to a payee in connection with different projects with different arrangements for repayments, use separate lines for reporting; otherwise all advances may be grouped by payee, subject to the requirements of instruction 3 below.

3. If the beginning balance shown in column (c) does not agree with the prior year's ending balance, column (g), provide a detailed explanation in a footnote. Show all Advances made during the year in column (d) and all repayments of other credits in column (e). Report amounts shown in column (e) separately by account, as reported in column (f).

Line No.	Date of Advance, Payee, Purpose and Estimated Date of Repayment (a)	Account Number (124, 166 or 167) (b)	Balance at Beginning of Year (c)	Advances During Year (d)	Repayments or Other Credits During Year (e)	Accounts Charged (f)	Balance at End of Year (g)
1							
2							
3							
4							
5							
6							
7							
8			NOT APPLICABLE				
9							
10							
11							
12							
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NAME OF RESPONDENT New Jersey Natural Gas Company	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report March 31, 2021	Year Ending December 31, 2020
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**PREPAYMENTS (ACCOUNT 165)**

1. Report below the particulars (details) on each prepayment.

Line No.	NATURE OF PREPAYMENT			Balance at End of Year (in dollars) (b)			
1	Prepaid Insurance    Auto, EDP, General Liability, Property, Health			\$    3,315,339			
2	Prepaid Rents            Computer Leases			1,677,601			
3	Prepaid Commitment Fees			407,895			
4	Miscellaneous Prepayments; Association Dues; Postage; Meter Leasing , Auto Lease			44,871,824			
5	Option & Futures			-			
6	<b>TOTAL</b>			<b>\$    50,272,659</b>			
Line No.	Description of Extraordinary Loss (Include the date of loss, the date of Commission Authorization to use account 182.1 and period of amortization ((mo, yr, to mo, yr) Add rows as necessary to report all data.	Balance at the Beginning of Year	Total Amount of Loss	Losses Recognized During Year	WRITTEN OFF DURING YEAR		Balance at End of Year
	(a)	(b)	(c)	(d)	Account Charged (e)	Amount (f)	(g)
7							
8							
9							
10							
11							
12							
13							
14							
15	<b>TOTAL</b>						

**UNRECOVERED PLANT AND REGULATORY STUDY COSTS (ACCOUNT 182.2)**

Line No.	Description of Unrecovered Plant and regulatory Study Costs (Include in the description of costs, the date of commission authorization to use Account 182.2 and period of amortization (mo, yr to mo, yr) Add rows as necessary to report all data. Number rows in sequence beginning with the next row after the last row number used for extraordinary property losses.	Balance at Beginning of Year	Total Amount of Charges	Costs Recognized During Year	WRITTEN OFF DURING YEAR		Balance at End of Year
		(b)	(c)	(d)	Account Charged (e)	Amount (f)	(g)
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26	<b>TOTAL</b>						

<b>Name of Respondent</b> <b>New Jersey Natural Gas Company</b>	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report March 31, 2021	<b>Year of Report</b> Dec 31, 2020
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**PRELIMINARY SURVEY AND INVESTIGATION CHARGES (Account 183)**

1. Report below particulars (details) concerning the cost of plans, surveys, and investigations made for the purpose of determining the feasibility of projects under contemplation. investigation *Charges*, and Account 183.2, Other *Preliminary Survey and Investigation Charges*.  
 2. For gas companies, report separately amounts included in Account 183.1, *Preliminary Natural Gas Survey and* 3. Minor items (less than \$250,000) may be grouped by classes.

Line No.	Description and Purpose of Project (a)	Balance at Beginning of Year (b)	Debits (c)	CREDITS		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
1						
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3						
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8		NOT APPLICABLE				
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43						
44	TOTAL					

NAME OF RESPONDENT New Jersey Natural Gas Company	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report March 31, 2021	Year Ending Dec. 31, 2020
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**OTHER REGULATORY ASSETS (ACCOUNT 182.3)**

1. Report below the details called for concerning other regulator assets which are created through the ratemaking actions of regulator agencies (and not includable in other accounts).
2. For regulatory assets being amortized, show period of amortization in column (a)
3. Minor items (5% of the Balance at End of Year for Account 182.3 or amounts less than \$250,000, whichever is less) may be grouped by classes.
4. Report separately any "Deferred Regulatory Commission Expenses" that are also reported on pages 350-351, Regulatory Commission Expenses.

Line No.	Description and Purpose of Other Regulatory Assets  (a)	Balance at Beginning of Year (b)	Debits (c)	WRITTEN OFF DURING YEAR		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
1	Rate Case Expenditures	363,414	12,979		25,323	351,070
2	Management Audit Expenditures	337,714	-		90,057	247,657
3	Clean Energy Program (a)	13,757,189	16,500,458	908	16,749,384	13,508,263
4	Post Retirement Benefits	-	-	926	-	-
5	Remediation Expenditures	38,171,635	-	735	1,279,586	36,892,049
6	Projected Remediation Expenditures (b)	129,241,439	19,116,206		355,858	148,001,787
7	Transp Education/Implementation	-	-	905	-	-
8	State Consumer Education	-	-	903	-	-
9	Universal Service Fund	706,273	-	905	408,232	298,042
10	Lifeline	(589,034)	460,874	905	159,610	(287,770)
11	Conservation Program	(3,009,190)	3,240,416	905	-	231,226
12	Sandy Storm Deferral Costs	8,143,634	-		2,171,636	5,971,998
13	Deferred Depreciation	-	-		-	-
14	FAS 158 - Pension/OPEB	208,370,510	37,266,861		61,372,480	184,264,891
15	Pipeline Integrity Deferred Costs	2,381,625	-		722,767	1,658,858
16	Energy Efficient Program	64,154,845	6,735,773		-	70,890,618
17	Derivative, Regulated Asset Short-Term	5,561,789	-		5,553,395	8,393
18	Derivative, Regulated Asset Long-Term	-	-		-	-
19	Vacation Reserve	2,018,559	-		396,450	1,622,108
20	CIP - Current Year	(1,176,551)	19,350,551		-	18,174,000
21	WNC, CIP - Prior Year	2,604,002	-		20,778,002	(18,174,000)
22	Redoak Deferred	(25,340)	25,903		-	563
23	Afudc Tax Gross Up	12,842,968	8,510,014		-	21,352,982
24	Regulatory Aro Asset	3,727,674	2,143,562		-	5,871,236
25	Reg Asset - NJ Clean Energy Program	-	13,508,000		-	13,508,000
26	Reg Asset Derivative ST	-	3,194,186		-	3,194,186
27	Reg Assets - CIP	-	20,688,881		-	20,688,881
28	Reg Asset CP8-Subsidized Interest	-	6,427,274		-	8,858,735
29	Reg Asset - Savegreen Reclass	-	-		62,574,000	(62,574,000)
30	Reg Asset Derivative LT - Treasury Lock	-	-		5,244,076	(5,244,076)
31	(a) Amortization pursuant to Clean Energy factor described					
32	on page 108d.					
33						
34	(b) This amount refers to total future estimated expenditures to					
35	remediate and monitor three MGP sites.					
36	This amount also appears as a regulatory liability on page 27f					
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47						
48	<b>TOTAL</b>	<b>\$ 487,583,155</b>	<b>\$ 157,181,937</b>		<b>\$ 177,880,856</b>	<b>\$ 469,315,697</b>

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MISCELLANEOUS DEFERRED DEBITS (ACCOUNT 186)

1. Report below the details called for concerning miscellaneous deferred debits.
2. For any deferred debit being amortized, show period of amortization in column (a)
3. Minor items (less than \$250,000) may be grouped by classes.

Line No.	Description of Miscellaneous Deferred Debits  (a)	Balance at Beginning of Year  (b)	Debits  (c)	CREDITS		Balance at End of Year  (f)
				Account charged (d)	Amount (e)	
1						
2	Cash Surrender Value - Supplementary Life Ins	\$ 1,387,996	\$ 25,361		-	1,413,356
3	Miscellaneous & Billing Work in Progress	4,725,008	\$ 2,674,879		-	7,399,888
4	Pension Asset	601,437	346,374		-	947,811
5					-	
6						
7						
8						
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40	TOTAL	\$ 6,714,441				\$ 9,761,055

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**[Next page is 234]**

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**ACCUMULATED DEFERRED INCOME TAXES (ACCOUNT 190)**

1. Report the information called for below concerning the respondent's accounting for deferred Income Taxes.
2. At Other (Specify), include deferrals relating to other income and deductions.
3. At lines 4 and 6, add rows as necessary to report all data. Number the additional rows in sequence 4.01, 4.02, etc. and 6.01, 6.02, etc.

Line No.	Account Subdivisions  (a)	Balance at Beginning of Year  (b)	CHANGES DURING THE YEAR	
			Amounts Debited to Account 410.0  (c)	Amounts Credited to Accounts 411.1  (d)
1	Account 190			
2	Electric			
3	Gas	-	-	-
4	Other (Define)			
5	TOTAL (Total of lines 2 thru 4)	-	-	-
6	Other (Specify)			
6				
6				
7	TOTAL Account 190 (Total of lines 5 thru 6.7)	-	-	-
8	Classification of TOTAL			
9	Federal Income Tax	-	-	-
10	State Income Tax			
11	Local Income Tax			

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ACCUMULATED DEFERRED INCOME TAXES (ACCOUNT 190) (Continued)

4. If more space is needed, use separate pages as required.

5. In the space provided below, identify by amount and classification, significant items for which deferred taxes are being provided. Indicate insignificant amounts listed under "Other".

CHANGES DURING YEAR		ADJUSTMENTS				Balances at End of Year  (k)	Line No.
Amounts Debited to Account 410.2	Amounts Credited to Accounts 411.2	DEBITS		CREDITS			
(e)	(f)	(g)	Amount (h)	Acct. No. (1i)	Amount (j)		
							1
							2
					\$ -	\$ -	3
							4
					-	-	5
							6
							6.01
							6.02
					-	-	7
							8
					\$ -	\$ -	9
							10
							11

Item 5  
Significant Items

\$0

\$0

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**CAPITAL STOCK (ACCOUNTS 201 AND 204)**

1. Report below the details called for concerning common and preferred stock at end of year, distinguishing separate series of any general class. Show separate totals for common and preferred stock.

2. Entries in column (b) should represent the number of shares authorized by the articles of incorporation as amended to end of year.

3. Give details concerning shares of any class and series of stock authorized to be issued by a regulatory commission which have not yet been issued.

Line No.	Class and Series of Stock and Name of Stock Exchange (a)	Number of Shares Authorized by Chapter (b)	Par or stated Value Per Share (c)	Call Price at End of year (d)
1	Account 201 Common Stock		\$5.00	
2				
3		4,750,000		
4				
5				
6				
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**CAPITAL STOCK (ACCOUNTS 201 AND 204) (Continued)**

4. The identification of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or noncumulative.  
5. State in a footnote if any capital stock that has been nominally issued is nominally outstanding at end of year.

6. Give particulars (details) in column (a) of any nominally issued capital stock, reacquired stock, or stock in sinking and other funds which is pledged stating name of pledgee and purpose of pledge.

OUTSTANDING PER BALANCE SHEET (Total amount outstanding without reduction for amounts held by respondent)		HELD BY RESPONDENT				
		AS REQUIRED STOCK (Account 21.7)		IN SINKING AND OTHER FUNDS		
Shares (e)	Amount (f)	Shares (g)	Cost (h)	Shares (i)	Amount (j)	
3,214,923	\$ 16,074,615					1
						2
						3
						4
						5
						6
						7
						8
						9
						10
						11
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**CAPITAL STOCK SUBSCRIBED, CAPITAL STOCK LIABILITY FOR CONVERSION,  
PREMIUM ON CAPITAL STOCK, AND INSTALLMENTS RECEIVED ON CAPITAL STOCK**  
**(ACCOUNTS 202, 203, 205, 206, 207, AND 212)**

- |   |  |
|---|--|
| 1. Show for each of the above accounts the amounts applying to each class and series of capital stock.<br>2. For account 202, <i>Common Stock Subscribed</i> , and Account 205, <i>Preferred Stock Subscribed</i> , show the subscription price and the balance due on each class at the end of year. | 3. Describe in a footnote the agreement and transactions under which a conversion liability existed under Account 203, <i>Common Stock Liability for Conversion</i> , or Account 206, <i>Preferred Stock Liability for conversion</i> , at the end of year.<br>4. For Premium on Account 207, <i>Capital Stock</i> , designate with an asterisk in column (b), any amounts representing the excess of consideration received over stated values of stocks without par value. |
|---|--|

Line No.	Name of Account and Description of Item (a)	* (b)	Number of Shares (c)	Amount (d)
1	Account 207 - Premium on capital stock		3,214,923	11,269,176
2	Common stock par value \$5.00			
3				
4				
5	Accounts 202, 203, 205, 206 and 212			
6				
7				
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40				\$ 11,269,176

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**OTHER PAID-IN CAPITAL (ACCOUNTS 208-211)**

1. Report below the balance at the end of the year and the information specified below for the respective other paid-in capital accounts. Provide a subheading for each account and show a total for the account, as well as a total of all accounts for reconciliation with the balance sheet, page 112. Explain changes made in any account during the year and give the accounting entries effecting such change.

(a) *Donations Received from Stockholders (Account 208)* - State amount and briefly explain the origin and purpose of each donation.

(b) *Reduction in Par or Stated Value of Capital Stock (Account 209)* - State amount and briefly explain the capital changes that gave rise to amounts reported under the caption including identification with the class and series of stock to which related.

(c) *Gain or Resale of Cancellation of Reacquired Capital Stock (Account 210)* - Report balance at end of year, credits, debits, and balance at end of year with a designation of the nature of each credit and debit identified by the class and series of stock to which related.

(d) *Miscellaneous Paid-In Capital (Account 211)* - Classify amounts included in this account according to captions that, together with brief explanations, disclose the general nature of the transactions that gave rise to the reported amounts.

Line No.	Item (a)	Amount (b)
1	Account 208 - Donations received from stockholders	
2	The donations represent the flow-through of funds generated from the issuance of	
3	New Jersey Resources Corporation common stock through public sales,	
4	and other contributions.	\$ 551,753,056
5		
6		
7		
8	Accounts 209, 210 and 211	-
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39		
40		\$ 551,753,056

<b>NAME OF RESPONDENT</b> New Jersey Natural Gas Company	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report <i>March 31, 2021</i>	Year Ending Dec. 31, 2020
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**DISCOUNT ON CAPITAL STOCK (ACCOUNT 213)**

- |   |  |
|---|--|
| 1. Report the balance at end of year of discount on capital stock for each class and series of capital stock. Use as many rows as necessary to report all data. | 2. If any changes occurred during the year in the balances with respect to any class or series of stock, attach a statement giving details of the change. State the reason for any charge-off during the year and specify the account charged. |
|---|--|

Line No.	Class and Series of Stock (a)	Balance at End of Year (b)
1	none	
2		
3		
4		
5		
6		
7		
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9		
10		
11		
12		
13		
14		
15	TOTAL	-

**CAPITAL STOCK EXPENSE (ACCOUNT 214)**

- |  |   |
|--|---|
| 1. Report the balance at end of year of capital stock expenses for each class and series of capital stock. Use as many rows as necessary to report all data. Number the rows in sequence starting from the last row number used for Discount on Capital Stock above. | 2. If any change occurred during the year in the balance with respect to any class or series of stock, attach a statement giving details of the change. State the reason for any charge-off of capital stock expenses, and specify the account charged. |
|--|---|

Line No.	Class and Series of Stock (a)	Balance at End of Year (b)
16	None	
17		
18		
19		
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25		
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28		
29	TOTAL	-

NAME OF RESPONDENT New Jersey Natural Gas Company	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report <i>March 31, 2021</i>	Year Ending Dec. 31, 2020
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**SECURITIES ISSUED OR ASSUMED &  
SECURITIES REFUNDED OR RETIRED DURING THE YEAR**

- |   |   |
|---|---|
| <p>1. Furnish a supplemental statement briefly describing security financing and refinancing transactions during the year and the accounting for the securities, discounts, premiums, expenses and related gains or losses. Identify as to Commission authorization numbers and dates.</p> <p>2. Provide details showing the full accounting for the total principal amount, par value, or stated value of each class and series of security issued, assumed, retired, or refunded and the accounting for premiums, discounts, expenses, and gains or losses relating to the securities. Set forth the facts of the accounting clearly with regard to redemption premiums, unamortized discounts, expenses and gain or losses relating to securities retired or refunded including the accounting for such amounts carried in the respondent's accounts at the date of the refunding or refinancing transactions with respect to securities previously refunded or retired.</p> | <p>3. Include in the identification of each class and series of security as appropriate, the interest or dividend rate, nominal date of issuance, maturity date, aggregate principal amount, par value or stated value and number of shares. Give also the issuance of redemption price and name of the principal underwriting firm through which the security transactions were consummated.</p> <p>4. Where the accounting for amounts relating to securities refunded or retired is other than that specified in General Instruction 17 of the Uniform System of Accounts, cite the Commission authorization for different accounting and state the accounting method.</p> <p>5. For securities assumed, give the name of the company for which the liability on the securities was assumed as well as details of the transactions whereby the respondent undertook to pay obligations of another company. If any unamortized discount, premiums, expenses and gains or losses were taken over onto the respondent's books, furnish details of these amounts with amounts relating to refunded securities clearly earmarked.</p> |
|---|---|

NJNG and Trustee entered into the Mortgage Indenture, dated September 1, 2014, which secures all of the outstanding First Mortgage Bonds issued by NJNG. The Mortgage Indenture provides a direct first mortgage lien upon substantially all of the operating properties and franchises of NJNG (other than excepted property, such as cash on hand, choses-in-action, securities, rent, natural gas meters and certain materials, supplies, appliances and vehicles), subject only to certain permitted encumbrances. The Mortgage Indenture contains provisions subjecting after-acquired property (other than excepted property and subject to pre-existing liens, if any, at the time of acquisition) to the lien thereof.

NJNG's Mortgage Indenture does not restrict NJNG's ability to pay dividends. New Jersey Administrative Code 14:4-4.7 states that a public utility cannot issue dividends, without regulatory approval, if its equity to total capitalization ratio falls below 30 percent. As of September 30, 2020, NJNG's equity to total capitalization ratio is 53.1 percent and has the ability to issue up to \$1.1 billion of FMB under the terms of the Mortgage Indenture.

On April 18, 2019, NJNG completed the remarketing of three FMBs, in the amount of \$35.8 million, with a weighted average interest rate of 3.02 percent. The bonds have maturity dates ranging from April 2038 to April 2059. The bonds were previously purchased in lieu of redemption and were being held by the Company.

On July 17, 2019, NJNG entered into a Note Purchase Agreement, under which NJNG issued \$100 million of 3.76 percent senior notes due July 17, 2049 and \$85 million of 3.86 percent senior notes due July 17, 2059. The senior notes are secured by an equal principal amount of NJNG's FMBs issued under NJNG's Mortgage Indenture.

On August 1, 2019, NJNG completed a remarketing of three existing variable rate FMBs, with a total principal amount of \$97 million, which fixed the interest rates of the bonds. NJNG remarketed \$46.5 million at 3 percent due August 1, 2041, \$41 million at 3 percent due August 2043 and \$9.5 million at 2.75 percent due August 1, 2039. EDA Bonds are special, limited obligations of the EDA payable solely from payments made by NJNG pursuant to a Loan Agreement and are secured by the pledge of \$97 million principal amount of the FMB issued by the Company.

On May 14, 2020, NJNG entered into a Note Purchase Agreement for \$125 million of its senior notes, of which \$100 million were at an interest rate of 3.13 percent, maturing in 2050, and \$25 million were at an interest rate of 3.33 percent, maturing in 2060. On June 30, 2020, NJNG issued \$50 million of 3.13 percent senior notes due June 30, 2050. On July 23, 2020, NJNG issued the remaining \$50 million of 3.13 percent senior notes due July 23, 2050 and \$25 million of 3.33 percent senior notes due July 23, 2060. The senior notes are secured by an equal principal amount of NJNG's FMBs issued under NJNG's Mortgage Indenture.

On September 1, 2020, NJNG entered into and issued a Note Purchase Agreement for \$75 million of its senior notes, of which \$25 million were at an interest rate of 2.87 percent, maturing in 2050, and \$50 million were at an interest rate of 2.97 percent, maturing in 2060. The senior notes are secured by an equal principal amount of NJNG's FMBs issued under NJNG's Mortgage Indenture.

**Short-term Debt**

On December 5, 2018, NJNG entered into an Amended and Restated Credit Agreement governing a \$250 million, NJNG Credit Facility. The NJNG Credit Facility expires on December 5, 2023, subject to two mutual options for a one-year extension beyond that date. The NJNG Credit Facility permits the borrowing of revolving loans and swingline loans, as well as the issuance of letters of credit. The NJNG Credit Facility also includes an accordion feature, which would allow NJNG, in the absence of a default or event of default, to increase from time to time, with the existing or new lenders, the revolving credit commitments under the NJNG Credit Facility in minimum increments of \$50 million up to a maximum of \$100 million.

As of September 30, 2020, NJNG has two letters of credit outstanding for \$731,000. NJNG's letters of credit are used as collateral for remediation projects and expire in August 11, 2021. These letters of credit reduce the amount available under NJNG's committed credit facility by the same amount. NJNG does not anticipate that these letters of credit will be drawn upon by the counterparty and they will be renewed as necessary.

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**LONG -TERM DEBT (ACCOUNTS 221, 222, 223 AND 224)**

1. Report by Balance Sheet Account the details concerning long-term debt included in Account 221, Bonds, 222, Reacquired Bonds, 223, Advances from Associated Companies, and 224, Other Long-Term Debt.

2. For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds.

3. For Advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column (a) names of associated companies from which advances were received.

4. For receivers' certificates, show in column (a) the name of the court and date of court order under which such certificates were issued.

Line No.	Class and Series of Obligation and Name of Stock Exchange  (a)	Nominal Date of Issue  (b)	Date of Maturity  (c)	Outstanding (Total amount outstanding without reduction for amounts held by respondent)  (d)
1	First Mortgage Bonds:			
2	Series OO                   Docket           GF09080702	08/01/11	08/01/41	46,500,000
3	Series PP                   Docket           GF12060491	04/15/13	04/15/28	50,000,000
4	Series QQ                   Docket           GF12060491	03/03/14	03/13/24	70,000,000
5	Series RR                   Docket           GF12060491	03/03/14	03/13/44	55,000,000
6	Series SS                   Docket           GF14010067	04/15/15	04/15/25	50,000,000
7	Series TT                   Docket           GF14010067	04/15/15	04/15/45	100,000,000
8	Series UU                   Docket           GF14010067	06/21/16	06/21/46	125,000,000
9	Series VV                   Docket           GF14010067	05/11/18	05/11/48	125,000,000
10	Series WW                   Docket           GF17010072	04/18/19	04/01/42	10,300,000
11	Series XX                   Docket           GF17010072	04/18/19	04/01/38	10,500,000
12	Series YY                   Docket           GF17010072	04/18/19	04/01/59	15,000,000
13	Series ZZ                   Docket           GF17010072	07/17/19	07/17/49	100,000,000
14	Series AAA                   Docket           GF17010072	07/17/19	07/17/59	85,000,000
15	Series BBB                   Docket           GF17010072	08/22/19	08/01/39	9,545,000
16	Series CCC                   Docket           GF17010072	08/22/19	08/01/43	41,000,000
17	Series DDD                   Docket           GF17010072	06/30/20	06/30/50	50,000,000
18	Series EEE                   Docket           GF17010072	07/23/20	07/23/50	25,000,000
19	Series FFF                   Docket           GF17010072	07/23/20	07/23/60	50,000,000
20	Series GGG                   Docket           GF17010072	09/01/20	09/01/50	25,000,000
21	Series HHH                   Docket           GF17010072	09/01/20	09/01/60	50,000,000
22				
23	Interest on capital meter lease			
24				
25				
26				
27				
28				
29				
				\$ 1,092,845,000

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**LONG -TERM DEBT (ACCOUNTS 221, 222, 223 AND 224) (Continued)**

5. In a supplemental statement, give explanatory details for Accounts 223 and 224 of net changes during the year. With respect to long-term advances, show for each company: (a) principal advanced during year (b) interest added to principal amount, and (c) principal repaid during year. Give Commission authorization numbers and dates.

6. If the respondent has pledged any of its long-term debt securities, give particulars (details) in a footnote, including name of the pledgee and purpose of the pledge.

7. If the respondent has any long-term securities that have been nominally issued and are nominally outstanding at end of year, describe such securities in a footnote.

8. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (f). Explain in a footnote any difference between the total of column (f) and the total Account 427 Interest on Long-Term Debt and Account 430. Interest on Debt to Associated Companies.

9. Give details concerning any long-term debt authorized by a regulatory commission but not yet issued.

INTEREST FOR YEAR		HELD BY RESPONDENT			Redemption Price Per \$100 at End of Year	Line No.
Rate (in %)	Amount	Reacquired Bonds (Account 222)	Sinking and Other Funds			
(e)	(f)	(g)	(h)			
Series OO	3.000%	1,403,282	-	-	(1)	1
Series PP	3.150%	1,577,963	-	-	(1)	2
Series QQ	3.580%	2,508,538	-	-	(1)	3
Series RR	4.610%	2,535,500	-	-	(1)	4
Series SS	2.820%	1,412,135	-	-	(1)	5
Series TT	3.660%	3,661,423	-	-	(1)	6
Series UU	3.630%	4,539,401	-	-	(1)	7
Series VV	4.010%	5,021,477	-	-	(1)	8
Series WW	3.500%	(154,035)	-	-	(1)	9
Series XX	3.375%	363,112	-	-	(1)	10
Series YY	2.450%	4,144,932	-	-	(1)	11
Series ZZ	3.760%	3,370,053	-	-	(1)	12
Series AAA	3.860%	262,488	-	-	(1)	13
Series BBB	2.750%	1,233,436	-	-	(1)	14
Series CCC	3.000%	696,158	-	-	(1)	15
Series DDD	3.130%	-	-	-	(1)	16
Series EEE	3.130%	-	-	-	(1)	17
Series FFF	3.330%	365,375	-	-	(1)	18
Series GGG	2.870%	239,167	-	-	(1)	19
Series HHH	2.970%	495,000	-	-	(1)	20
		1,445,440				21
(1) Redemption provision not yet in effect.		1,007,459				22
						23
						24
						25
						26
						27
						28
						29
		\$ 36,128,304	\$ -	\$ -		

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**UNAMORTIZED DEBT EXPENSE, PREMIUM AND DISCOUNT ON LONG-TERM DEBT (ACCOUNTS 181, 225,226)**

- |   |   |
|---|---|
| 1. Report under separate subheadings for Unamortized Debt Expense, Unamortized Premium on Long-Term Debt and Unamortized Discount on Long-Term Debt, details of expense, premium or discount applicable to each class and series of long-term debt. | 2. Show premium amounts by enclosing the figures in parentheses.<br>3. In column (b) show the principal amount of bonds or other long term debt originally issued.<br>4. In column (c) show the expense, premium or discount with respect to the amount at bonds or other long-term debt originally issued. |
|---|---|

Line No.	Designation of Long-Term Debt (a)	Principal Amount of Debt Issued (b)	Total Expense Premium or discount (1) (c)	AMORTIZATION PERIOD	
				Date From (d)	Date To (e)
1	First Mortgage Bonds:				
2	Series HH			01/01/04	12/31/38
3	Series OO	46,500,000		08/01/11	08/01/41
4	Medium Term Notes				09/01/24
5	Series PP	50,000,000		04/15/13	04/15/28
6	Series RR	55,000,000		03/03/14	03/14/44
7	Series QQ	70,000,000		03/03/14	03/13/24
8	Series SS	50,000,000		04/15/15	04/15/25
9	Series TT	100,000,000		04/15/15	04/15/45
10	Series UU	125,000,000		06/21/16	06/21/46
11	Series VV	125,000,000		05/11/18	05/11/48
12	Series WW	10,300,000		04/18/19	04/01/42
13	Series XX	10,500,000		04/18/19	04/01/38
14	Series YY	15,000,000		04/18/19	04/01/59
15	Series ZZ	100,000,000		07/17/19	07/17/49
16	Series AAA	85,000,000		07/17/19	07/17/59
17	Series BBB	9,545,000		08/22/19	08/01/39
18	Series CCC	41,000,000		08/22/19	08/01/43
19	Series DDD	50,000,000		06/30/20	06/30/50
20	Series EEE	25,000,000		07/23/20	07/23/50
21	Series FFF	50,000,000		07/23/20	07/23/60
22	Series GGG	25,000,000		09/01/20	09/01/50
23	Series HHH	50,000,000		09/01/20	09/01/60
24					
25					
26					
27					
28					
29					
30	Notes:				
31					
32	(1) Figures include debt expense and redemption premium costs.				
33					
34					
36					
37					
38					
39					
40					



NAME OF RESPONDENT New Jersey Natural Gas Company	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report March 31, 2021	Year Ending Dec. 31, 2020
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**UNAMORTIZED DEBT EXPENSE, PREMIUM AND DISCOUNT ON LONG-TERM DEBT (ACCOUNTS 181, 225,226) (Cont.)**

5. Furnish in a footnote details regarding the treatment of UNAMORTIZED debt expense, premium or discount associated with issues redeemed during the year. Also, give in a footnote the date of the commission's authorization of treatment other than as specified by the Uniform System of Accounts.

6. Identify separately undisposed amounts applicable to issues which were redeemed in prior years.  
7. Explain any debits and credits other than amortization debited to Account 428. Amortization of Debt Discount and Expense, of credited to Account 429, Amortization of Premium on Debt-credit.

Balances at beginning of Year (f)	Debits During Year (g)	Credits During Year (h)	Balance at End of Year (i)	Line No.
				1
578,634	(30,454)	-	548,179	2
2,151,526	(6,618)	91,053	2,053,854	3
140,366	922,868	8,668	1,054,566	4
279,331	35,119	32,597	281,853	5
229,321	(9,456)	-	219,865	6
151,134	(7,644)	27,917	115,573	7
134,506	(2,135)	23,485	108,886	8
431,129	(1,422)	15,652	414,055	9
602,618	(1,901)	20,911	579,806	10
620,776	126,938	148,848	598,866	11
134,710	(3,062)	33,677	97,971	12
98,585	49,799	73,460	74,924	13
1,178,408	(11,731)	44,833	1,121,844	14
402,827	152,770	-	555,597	15
343,506	(7,402)	-	336,104	16
319,191	(3,095)	37,770	278,326	17
1,746,221	(7,830)	102,206	1,636,185	18
-	-	-	-	19
-	-	-	-	20
-	-	-	-	21
-	-	-	-	22
-	-	-	-	23
-	-	-	-	24
-	-	-	-	25
-	-	-	-	26
-	-	-	-	27
-	-	-	-	28
-	-	-	-	29
\$ 9,542,789	\$ 1,194,744	\$ 661,077	10,076,455	30
				31
				32
Reconciliation to Amortization Expense:				33
				34
Add: W/O EDA Reoffering/Auction		-		36
				37
Balance of A/C 428 on page 116		\$ 661,077		38
				39
				40

NAME OF RESPONDENT New Jersey Natural Gas Company	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report <i>March 31, 2021</i>	Year Ending Dec. 31, 2020
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**UNAMORTIZED LOSS AND GAIN ON REACQUIRED DEBT (ACCOUNTS 189, 257)**

- |   |  |
|---|--|
| <p>1. Report under separate subheadings for Unamortized Loss and Unamortized Gain on Reacquired Debt. details of gain and loss, including maturity date, on reacquisition applicable to each class and series of long-term debt. If gain or loss resulted from a refunding transaction, include also the maturity date is the new issue.</p> <p>2. In column (c) show the principal amount of bonds or other long-term debt reacquired.</p> | <p>3. In column (d) show the net loss realized on each debt reacquisition as computed in accordance with General Instruction 17 of the Uniform Systems of Accounts.</p> <p>4. Show loss amounts by enclosing the figures in parenthesis</p> <p>5. Explain in a footnote any debits an credits other than amortization debited to Account 428.1, <i>Amortization of Loss on reacquired Debt</i>, or credited to Account 429.1, <i>Amortization of Gain on Reacquired Debt-Credit</i>.</p> |
|---|--|

Line No.	Designation of Long-Term Debt (a)	Date Reacquired (b)	Principal of Debt Reacquired (c)	Net Gain or Net Loss (d)	Balance at Beginning of Year (e)	Balance at End of Year (f)	
1	Account 257				\$ -	\$ -	
2							
3							
4							
5			<b>NONE</b>				
6							
7							
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**RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES**

1. Report the reconciliation of reported net income for the year with taxable income used in computing Federal Income Tax accruals and show computation of such tax accruals. Include in the reconciliation, as far as practicable, the same detail as furnished on Schedule M-1 of the tax return for the year. Submit a reconciliation even through there is no taxable income for the year. Indicate clearly the nature of such amount.

2. If the utility is a member of a group that files consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, intercompany amounts to be eliminated in such a consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignments, or sharing of the consolidated tax among the group members.

Line No.	DETAILS (a)	Amount (b)
1		
2	Net Income for the year (Page 116)	
3	Reconciling Items for the Year	
4		
5	Taxable Income Not Reported on Books	
6		
7		
8		
9	<b>See pages 261A 261 B</b>	
10		
11		
12		
13		
14	Income recorded on Books not Included on Return	
15		
16		
17		
18		
19	Deductions on Return not Charged Against Book Income	
20		
21		
22		
23		
24		
25		
26		
27	Federal Tax Net Income	
28	Show Computation of Tax	
29		
30		
31		
32		
33		
34		
35		

NAME OF RESPONDENT  
New Jersey Natural Gas Company

This Report is:  
 An Original  
 A Resubmission

Date of Report  
March 31, 2021

Year of Report  
Dec. 31, 2020

1 NET INCOME FOR THE YEAR (PAGE 116a) \$ 132,512,643

2 RECONCILING ITEMS FOR THE YEAR

3 FEDERAL INCOME TAXES AS PROVIDED 17,105,266

149,617,909

4 TAXABLE INCOME NOT REPORTED ON BOOKS:

-  
-

9 DEDUCTIONS REPORTED ON BOOKS NOT DEDUCTED FOR RETURN:

Amortization of Disallowed OPEB Costs	571,361
Flow through Depreciation	499,364
Meals & Entertainment	40,951
Legal Liability	1,100,000
Bad Debt	790,150
Coal Gas Adjustments	1,835,215
CIAC	17,857
UNICAP	330,595
Inventory Reserves	-
OPEB	574,053
Equity Compensation	410,014
Pension Equalization Plan	(51,657)
Pension	4,668,580
Other	-
Supplemental retirement	(30,180)
Under Recovered Gas Costs	
Vacation/Sick/Vacation Reg Asset	(1,990,722)
Prepaid Computer Leases	879,420
State Tax Deduction per books (Curr & Def)	9,649,071
State Tax Deduction per Tax	-

19,294,072

BALANCE CARRIED FORWARD

168,911,981

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BALANCE BROUGHT FORWARD	168,911,981
14 INCOME REPORTED ON BOOKS NOT INCLUDED IN RETURN:	
AFUDC Equity	14,599,178
CSV Executive Life	46,488
	14,645,666
19 DEDUCTIONS ON RETURN NOT CHARGED AGAINST BOOK INCOME:	
401K / ESOP Dividend	1,991,821
Conservation programs	2,337,835
Forms Inventory	18,935
Additional Equity Compensation	1,197,239
Property Items	139,426,337
	144,972,167
27 FEDERAL TAX NET INCOME	9,294,148
28 COMPUTATION OF TAX:	
TAX AT 21%	1,951,771
INVESTMENT TAX CREDIT	(321,703)
Other	-
	(321,703)
CURRENT TAX PROVISION (PAGE 114)	\$ 1,630,068 (a)
(a) Income Taxes - Federal (409.1) - Line 15, Page 114	2,061,036
Income Taxes - Federal (409.2) - Line 53, Page 116	(109,265)
Investment Tax Credit (411.4) - Line 19, Page 114	(321,703)
Current Tax Provision	\$ 1,630,068

NAME OF RESPONDENT New Jersey Natural Gas Company	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report <i>March 31, 2021</i>	Year Ending Dec. 31, 2020
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**TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR**

1. Give details of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.

2. Include on this page, taxes paid during the year and charged directly to final accounts, (not charged to prepaid or accrued taxes). Enter the amounts in both column (d) and (e). The balancing of this

page is not affected by the inclusion of these taxes.

3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to the portion of prepaid taxes charged to current year and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.

4. List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.

Line No.	Kind of Tax (See instruction 5)	BALANCE AT BEGINNING OF YEAR	
		Taxes Accrued (b)	Prepaid Taxes (c)
1	Federal Income Tax - current year (26310)	11,584,562	
2	Federal Income Tax - prior year (26320)	-	
3	Old Age Benefits (FICA) (26430 & 27120)	-	
4	Federal Unemployment Tax (FUI) (26440)& (27110)	3,247	
5	State Unemployment Tax (SUI) (26450)	-	
6	Sales and Use Tax (26460)	19,425	
7	Tax Payable (26415)	-	
8	N.J. C.B.T. Tax - Current (26425)	(5,080,909)	
9	N.J. Sales Tax - Revenue (26465)	(3,484,077)	
10	FIN 48 - Current (26330)	-	
11	Environmental Tax (West Virginia) (26421)	57,775	
12	NYC EXCISE TAX	-	
13	State Withholdings (27160)	-	
14	Non-current Liability - Other	-	
15	<b>TOTAL</b>	<b>\$ 3,100,022</b>	<b>\$ -</b>

**DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged)**

Line No.	Electric (Account 408.1, 409.1)	Gas (Account 408.1, 409.1)	Other Utility Department (Account 408.1, 409.1)	Other Income and Deductions (Account 408.1, 409.2)
	(i)	(j)	(k)	(l)
1	Federal Income Tax	\$ 2,061,036	\$ -	\$ -
2	Old Age Benefits (FICA)	5,310,682		
3	Federal Unemployment Tax (FUI)	10,262		
4	State Unemployment Tax (SUI)	208,220		
5	Miscellaneous State Taxes	10,135		
6	Sales and Use Tax	72,874		
7	Tax Credit Transfer	(1,021,491)		
8	Real Estate Tax	716,871		
9	Excise Tax	14,083		
10	N.J. Sales Tax Expense - Revenue	41,905,006		
11	N.J. Corporate Business Tax	75,514		\$ -
12	Other Tax Reversal			
13				
14				
15	<b>TOTAL</b>	<b>\$ 49,363,191</b>	<b>\$ -</b>	<b>\$ -</b>

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**TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)**

5. If any tax (exclude Federal and State income taxes) covers more than one year, show the required information separately for each tax year, identifying the year in column (a).
6. Enter all adjustments of the accrued and prepaid, tax account in column (f) and explain each adjustment in a footnote. Designate debit adjustments by parentheses.
7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.
8. Show in columns (i) thru (p) how the tax accounts were distributed. Show both the utility department and number of account charged. For taxes charged to utility plant, show the number of the appropriate balance sheet plant account or subaccount.
9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.
10. Item under \$250,000 may be grouped.

Taxes Charged During Year  (d)	Taxes Paid During Year  (e)	Adjustments *  (f)	BALANCE AT END OF YEAR		
			Tax Accrued (Account 236)  (g)	Prepaid Taxes (Included in Acct. 165)  (h)	Line No.
(7,876,931)			3,707,631	26310	1
-	-		-	26320	2
89,777			89,777	26430	3
-		(3,247)	-	26440	4
-	6,443		(6,443)	26450	5
-		(19,425)	-	26460.NJ	6
5,080,909			-	26415	7
-			-	26425	8
-	21,498,340		(24,982,417)	26465	9
-			-	26330	10
-		(57,775)	-	26421	11
-			-	26455	12
-			-	27160	13
3,008,150			3,008,150	26415	14
\$ 301,905	\$ 21,504,782	\$ (80,446)	\$ (18,183,302)		15

**DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged)**

Extraordinary Items (Account 409.3)  (m)	Other Utility Opn. Income (Account 408.1, 409.1)  (n)	Adjustment to Ret. Earnings (Account 439)  (o)	Other  (p)	Line No.
				1
				2
				3
				4
				5
				6
				7
				8
				9
				10
				11
				12
				13
				14

\* Federal Income Tax Adjustments are comprised of the net of a reclassification between current and prior year tax reserve. Remaining adjustments relate to intercompany cost allocations and timing differences.

<b>Name of Respondent</b>  <b>New Jersey Natural Gas Company</b>	This Report is:	Date of Report	<b>Year of Report</b>
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**INVESTMENT TAX CREDITS GENERATED AND UTILIZED**

1. Prepare this page regardless of the method of accounting adopted for the investment tax credits. By footnote state the method of accounting adopted, and whether the company has consented or is required by another Commission to pass the tax credits on to customers.
2. As Indicated in column (a) , show each year's activities from 1962 through the year covered by this report, identifying the data by the indicated percentages.
3. Report in columns (b) and (e) the amount of investment tax credits generated from properties acquired for use in utility operations. Report in columns (c) and (f) the amount of such generated credits utilized in computing the annual income taxes. Also explain by footnote any adjustments to columns (b) through (f) such as corrections, etc., or carry back of unused credits. Such adjustments should be carried back or forward to the applicable years.
4. Report in column (d), the weighted-average useful life of all properties used in computing the investment tax credits in column (b). Also, show in this column for the year 1971 and thereafter, the option exercised [(1) rate base treatment, (2) ratable flow through, or (3) flow through] for rate purposes in accordance with section 46 (f) of the Internal Revenue Code.
5. Show by footnote (page 551, Footnotes) any unused credits available at end of each year for carrying forward as a reduction of taxes in subsequent years.

Line No.	Year (a)	Gas			Other Departments or Operations	
		Generated (b)	Utilized (c)	Weighted Average Life of Property (d)	Generated (e)	Utilized (f)
1	1962-78					
2	3%					
3	4%					
4	7%					
5	10%					
6	11%					
7						
8	1979					
9	3%					
10	4%					
11	7%					
12	10%					
13	11%					
14						
15	1980					
16	3%					
17	4%					
18	7%					
19	10%					
20	11%					
21						
22						
23	1981					
24	3%					
25	4%					
26	6%					
27	7%					
28	10%					
29	11%					
30						
31						
32	1982					
33	3%					
34	4%					
35	6%					
36	7%					
37	10%					
38	11%					
39						
40						

**NOT APPLICABLE**



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INVESTMENT TAX CREDITS GENERATED AND UTILIZED (Continued)

Line No.	Year (a)	Generated (b)	Utilized (c)	Weighted Average Life of Property (d)	Generated (e)	Utilized (f)
41	1983					
42	3%					
43	4%					
44	6%					
45	7%					
46	8%					
47	10%	NOT APPLICABLE				
48	11%					
49						
50						
51	1984					
52	3%					
53	4%					
54	6%					
55	7%					
56	8%					
57	10%					
58	11%					
59						
60						
61	1985					
62	3%					
63	4%					
64	6%					
65	7%					
66	8%					
67	10%					
68	11%					
69						
70						
71	1986					
72	3%					
73	4%					
74	6%					
75	7%					
76	8%					
77	11%					
78						
79	1987					
80	10%					
81						
82	1988					
83	10%					
84						
85	1989					
86	10%					
87						

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**PRODUCTION PROPERTIES HELD FOR FUTURE USE (Account 105.1)**

Report below information applicable to Account 255.  
When appropriate, segregate the balances and transactions  
by utility and nonutility operations. Explain by footnote any

correction adjustments to the account balance shown in col-  
umn (g). Include in column (1) the average period over which  
the tax credits are amortized.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Deferred for Year		Allocation to Current Year's Income		Adjustments (g)
			Account No. (c)	Amount (d)	Account No. (e)	Amount (f)	
1	Gas Utility						
2	3%						
3	4%						
4	7%						
5	10%						
6							
7							
8	TOTAL						
9	Other (List separately and show 3%, 4%, 7%, 10% and TOTAL)						
10							
11							
12							
13							
14							
15							
16							
17							
18							
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NOT APPLICABLE

<b>Name of Respondent</b> <b>New Jersey Natural Gas Company</b>	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report March 31, 2021	Year of Report Dec. 31, 2020
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**ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255) (Continued)**

Balance at End Of Year (h)	Average Period Of Allocation To Income (i)	Adjustment Explanation	Line No.
			1
			2
			3
			4
			5
			6
			7
			8
			9
		<b>NOT APPLICABLE</b>	10
			11
			12
			13
			14
			15
			16
			17
			18
			19
			20
			21
			22
			23
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			33
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			48

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**MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES (ACCOUNT 242)**

1. Describe and report the amount of other current and accrued liabilities at the end of the year.      2. Minor items (less than \$250,000) may be grouped under appropriate title.

Line No.	Item (a)	Balance at End of Year (b)
1	Vacation / PTO / Sick Reserve	1,622,108
2	BPU Assessment	764,311
3	Commitment Fees	274,800
4	Clean Energy - Current	13,508,263
5	Legal Fees	338,027
6	Outside Account Fee	456,375
7	Deposits - Broker/Marketer	2,550,000
8	Derivative Treasury Lock Current	5,056,044
9	STI	922,147
10	Retainage Payable - System	619,148
11	Escheated Credit	518,533
12	Wage Attachments	127,069
13	Other	154,163
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
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31		
32		
33		
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40		
41		
42		
<b>TOTAL</b>		<b>\$ 26,910,989</b>

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**OTHER DEFERRED CREDITS (ACCOUNT 253)**

1. Report below the details called for concerning other deferred credits.      2. For any deferred credit being amortized, show the period of amortization.  
3. Minor items (less than \$250,000) may be grouped by classes.

Line No.	Description of Other Deferred Credits (a)	Balance at Beginning of Year (b)	DEBITS		Credits (e)	Balance at End of Year (f)
			Contra Account (c)	Amount (d)		
1	Miscellaneous	-	131	-	679,301	679,301
2	OPEB Medicare Receivable	(13,274,265)	143	(13,274,265)		-
3	OPEB FAS106 & FAS 158 Reserve	136,819,160			(136,819,160)	
4	Cng Regulatory Liability	521,227			(521,227)	
5						
6						
7						
8						
9						
10						
11						
12						
13						
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43						
44						
45	<b>TOTAL</b>	\$ 124,066,122		\$ (13,274,265)	\$ (136,661,086)	\$ 679,301

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**UNDELIVERED GAS OBLIGATIONS UNDER SALES AGREEMENTS**

1. Report below the information called for concerning obligations to customers under take or pay clauses of gas sale agreements. If any of the obligations are included in an account other than 253, Other *Deferred Credits*, show the account in which included and on page 266 of this report show the aggregate dollar amount with notation that details are reported on this page. Explain why

any take or pay obligations were not included in Account 253.

2. If any obligation at the beginning of year (or which arose during the year) was cancelled, forfeited by the customer, or applied to another purpose, state in a footnote gas volume and dollar amount, period when such obligation arose, accounting entries, and give a concise explanation

Line No.	Name of Customer (Designate associated companies with an asterisk)  (a)	Respondent's FERC Rate Schedule No.  (b)	BALANCE AT BEGINNING OF YEAR	
			Mcf (14.73 psia at 60 °F) (c)	Amount  (d)
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
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43				
44				
45				
46	TOTAL			

**NOT  
APPLICABLE**

<b>Name of Respondent</b>  <b>New Jersey Natural Gas Company</b>	This Report is:	Date of Report	<b>Year of Report</b>
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**UNDELIVERED GAS OBLIGATIONS UNDER SALES AGREEMENTS (Continued)**

of circumstances causing forfeiture or other disposition of the take or pay obligation.

3. If for any reason a take or pay situation is in controversy, list the amount of those prepayment claims which have not been paid, together with footnote notation that the amount is in controversy (and any explanation the respondent chooses to make).

4. If any delivery obligation was determined other than by reference to amounts per Mcf or demand-commodity factors, furnish a concise explanation of basis of computation in a footnote.

BALANCE AT END OF YEAR		UNDELIVERED GAS FOR CURRENT YEAR			Make-Up Period Expiration Date	Line No.
Mcf (14.73 psia at 60°F) (e)	Amount (f)	Cents Per Mcf (g)	Mcf (14.73 psia at 60°F) (h)	Percent of Year's Required Delivery (i)		
			<b>NOT APPLICABLE</b>			1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 35 36 37 38 39 40 41 42 43 44 45
						46

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**ACCUMULATED DEFERRED INCOME TAXES – ACCELERATED AMORTIZATION PROPERTY (Account 281)**

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating	to amortizable property 2. For Other (Specify), include deferrals relating to other
--	--

Line No.	Account  (a)	Balance at Beginning of Year  (b)	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1  (c)	Amount Credited to Account 411.1  (d)
1	Accelerated Amortization (Account 281)			
2	Electric			
3	Defense Facilities			
4	Pollution Control Facilities			
5	Other			
6	<b>NOT APPLICABLE</b>			
7				
8	TOTAL Electric (Enter Total of Lines 3 thru 7)			
9	Gas			
10	Defense Facilities			
11	Pollution Control Facilities			
12	Other			
13				
14				
15	TOTAL Gas (Enter Total of lines 10 thru 14)			
16	Other (Specify)			
17	TOTAL (Acct 281) (Total of lines 8, 15 and 16)			
18	Classification of TOTAL			
19	Federal Income Tax			
20	State Income Tax			
21	Local Income Tax			

**NOTES**



<b>Name of Respondent</b>  <b>New Jersey Natural Gas Company</b>	This Report is:	Date of Report	Year of Report
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ACCUMULATED DEFERRED INCOME TAXES – ACCELERATED AMORTIZATION PROPERTY (Account 281) (Continued)

Income and deductions.  
Use separate pages as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits			
		Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)		
							1
							2
							3
							4
							5
							6
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							8
							9
							10
							11
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**ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (ACCOUNT 282)**

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to property not subject to accelerated amortization.      2. For other, include deferrals relating to other income and deductions.

Line No.	Account subdivisions (a)	Balance at Beginning of Year (b)	Amounts Debited to Account 410.1 (c)	Amounts Credited to Account (411.1) (d)
1	Account 282			
2	Electric			
3	Gas	\$ 217,171,354	\$ 24,757,470	
4	Other (Define)			
5	Total (Enter total of lines 2 thru 4)	217,171,354	24,757,470	-
6	Other (Specify)			
6.01				
6.02				
7	Total Account 282 (Enter Total of Lines 5 thru 6)	217,171,354	24,757,470	-
8	Classification of TOTAL			
9	Federal Income Tax	\$ 217,171,354	\$ 24,757,470	\$ -
10	State Income Tax			
11	Local Income Tax			

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**ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (ACCOUNT 282) (Continued)**

3. Add rows as necessary to report all data. When rows are added, the additional row numbers should follow in sequence, 4.01, 4.02 and 6.01, 6.02, etc.. Use separate pages as required.

CHANGES DURING THE YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits			
		Account No. (g)	Amount (h)	Account No. (i)	Amount (j)		
							1
							2
			\$ 1,423,035		\$ 8,510,014	\$ 249,015,803	3
							4
-			1,423,035		8,510,014	\$ 249,015,803	5
							6
							6.01
							6.02
-			1,423,035		8,510,014	\$ 249,015,803	7
							8
\$ -			\$ 1,423,035		\$ 8,510,014	\$ 249,015,803	9
							10
							11

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**ACCUMULATED DEFERRED INCOME TAXES - OTHER (ACCOUNT 283)**

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amounts recorded in Accounts 283.      2. For other, include deferrals relating to other income and deductions.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Account 283			
2	Electric			
3	Gas	\$ 75,357,291	\$ -	\$ -
4	Other (Define)			
5	Total (Enter total of lines 2 thru 4)	\$ 75,357,291	-	-
6	Other (Specify)			
6.01				
6.02				
7	TOTAL Account 283 (Total of Lines 5 thru 6)	\$ 75,357,291	-	-
8	Classification of TOTAL			
9	Federal Income Tax	\$ 75,357,291	\$ -	\$ -
10	State Income Tax			
11	Local Income Tax			

NAME OF RESPONDENT New Jersey Natural Gas Company	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report March 31, 2021	Year Ending Dec. 31, 2020
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ACCUMULATED DEFERRED INCOME TAXES - OTHER (ACCOUNT 283) (Continued)

4. Add rows as necessary to report all data. When rows are added, the additional row numbers should follow in sequence, 4.01, 4.02 and 6.01, 6.02, etc.. Use separate pages as required.

CHANGES DURING THE YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits			
		Account No. (g)	Amount (h)	(i)	(j)		
							1
			\$ -		\$ 9,523,352	\$ 84,880,643	2
							3
							4
			-		9,523,352	84,880,643	5
							6
							6.01
							6.02
			-		9,523,352	84,880,643	7
							8
			\$ -		\$ 9,523,352	\$ 84,880,643	9
							10
							11

<u>Item 3</u>	
<u>Significant Items</u>	
NJ C.B.T. Deferred	\$ 84,880,643
Total	<u><u>\$ 84,880,643</u></u>

NAME OF RESPONDENT New Jersey Natural Gas Company	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report <i>March 31, 2021</i>	Year Ending Dec. 31, 2020
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**OTHER REGULATORY LIABILITIES (ACCOUNT 254)**

1. Report below the details called for concerning other regulatory liabilities which are created through the ratemaking actions of regulatory agencies (and not includable in other amounts).

2. For regulatory liabilities being amortized, show period of amortization in column (a).

3. Minor items (5% of the Balance at End of Year for Account 254 or amounts less than \$250,000, whichever is less) may be grouped by classes.

Line No.	Description and Purpose of Other Regulatory Liabilities  (a)	Balance at Beginning of Year  (b)	DEBITS		Credits  (e)	Balance at End of Year  (f)
			Account Credited  (c)	Amount  (d)		
1						
2	Remediation Liability (a)	129,241,439			18,758,481	\$ 147,999,920
3	Tax Reform (26415)	199,169,309		(5,014,639)	-	194,154,670
4	Reg Liability - CIP			674,335		674,335
5						
6	(a) This amount refers to total future estimated expenditures					
7	to remediate and monitor three MGP sites.					
8	This amount also appears as a regulatory asset					
9	on page 232.					
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45	<b>TOTAL</b>	<b>\$ 328,410,747</b>		<b>\$ (4,340,304)</b>	<b>\$ 18,758,481</b>	<b>\$ 342,828,924</b>

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**[Next page is 299]**

**Monthly Quantity & Revenue Data by Rate Schedule**

1. Reference to account numbers in the USofA is provided in parentheses beside applicable data. Quantities must not be adjusted for discounts.
2. Total Quantities and Revenues in whole numbers
3. Report revenues and quantities of gas by rate schedule. Where transportation services are bundled with storage services, reflect only transportation Dth. When reporting storage, report Dth of gas withdrawn from storage and revenues by rate schedule.
4. Revenues in Column (c) include transition costs from upstream pipelines. Revenue (Other) in Column (e) includes reservation charges received by the pipeline plus usage charges, less revenues reflected in Columns (c) and (d). Include in Column (e), revenue for Accounts 490-495.
5. Enter footnotes as appropriate.

Line No.	Item  (a)	Month 1 Quantity  (b)	Month 1 Revenue Costs and Take-or-Pay  (c)	Month 1 Revenue (GRI & ACA)  (d)	Month 1 Revenue (Other)  (e)	Month 1 Revenue (Total)  (f)
1	Total Sales (480-488)					
2	Transportation of Gas for Others (489.2 and 489.3)					
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Name of Respondent	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) <b>March 31, 2021</b>	Year/Period of Report End of <b>2020</b>
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**Monthly Quantity & Revenue Data by Rate Schedule**

1. Reference to account numbers in the USofA is provided in parentheses beside applicable data. Quantities must not be adjusted.
2. Total Quantities and Revenues in whole numbers
3. Report revenues and quantities of gas by rate schedule. Where transportation services are bundled with storage services, reflect only transportation Dth. When reporting storage, report Dth of gas withdrawn from storage and revenues by rate schedule.
4. Revenues in Column (c) include transition costs from upstream pipelines. Revenue (Other) in Column (e) includes reservation charges received by the pipeline plus usage charges, less revenues reflected in Columns (c) and (d). Include in Column (e), revenue for Accounts 490-495.
5. Enter footnotes as appropriate.

Line No.	Month 2 Quantity (g)	Month 2 Revenue Costs and Take-or-Pay (h)	Month 2 Revenue (GRI & ACA) (i)	Month 2 Revenue (Other) (j)	Month 2 Revenue (Total) (k)	Month 3 Quantity (l)	Month 3 Revenue Costs and Take-or-Pay (m)	Month 3 Revenue (GRI & ACA) (n)	Month 3 Revenue (Other) (o)	Month 3 Revenue (Total) (p)
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NAME OF RESPONDENT	New Jersey Natural Gas Company	This Report is:		Date of Report March 31, 2021	Year of Report Dec. 31, 2020
		(1) <input checked="" type="checkbox"/> An Original	(2) <input type="checkbox"/> A Resubmission		

QUARTERLY QUANTITY & REVENUE DATA BY RATE SCHEDULE

Monthly Quantity & Revenue Data By Rate Schedule

	Quantity 1st Qtr	Revenue 1st Qtr	Quantity 2nd Qtr	Revenue 2nd Qtr	Quantity 3rd Qtr	Revenue 3rd Qtr	Quantity 4th Qtr	Revenue 4th Qtr
Residential Non-Heat	611,265	1,066,896	649,240	1,113,289	689,555	1,183,215	641,945	1,021,302
Residential Space Heat	188,162,113	211,310,446	75,688,489	93,536,014	33,265,567	49,773,367	135,022,165	146,596,631
Apartment Heat - GSS	108,860	117,420	49,476	60,096	14,493	26,652	69,189	76,846
Apartment Heat - GSL	1,701,825	1,668,056	804,092	897,710	251,276	470,279	1,220,593	1,269,867
Commercial General - GSS	470,689	601,820	238,396	379,119	297,254	443,527	390,429	521,720
Commercial General - GSL	1,055,823	1,062,661	505,012	593,187	522,729	600,153	786,858	838,079
Industrial General - GSS	4,385	5,148	1,513	2,370	1,169	2,076	3,339	4,009
Industrial General - GSL	448,194	442,034	462,941	442,773	442,625	418,919	522,637	485,299
Commercial Heat - GSS	12,552,187	14,535,132	3,036,836	5,357,552	1,078,575	3,513,316	8,044,786	9,103,110
Commercial Heat - GSL	17,853,511	17,852,661	6,071,016	7,980,681	3,452,275	5,997,719	12,048,980	15,821,708
School Heat - GSS	19,683	20,868	3,668	5,569	3,808	5,826	13,921	14,769
School Heat - GSL	1,289,972	1,252,189	295,580	432,138	36,056	235,825	864,136	905,366
Cool & Air Conditioning - GSS	13,521	17,167	7,682	10,882	14,216	14,760	10,889	13,536
Cool & Air Conditioning - GSL	125,036	125,401	59,411	64,715	7,225	27,304	132,640	119,999
Firm Co-Generation	0	0					0	0
Street Lights	798	523	799	1,383	801	3,376	801	1,482
Misc. Revenue	0	0					0	0
Weather Norm	0	0					0	0
CIP Current	0	23,042,905	0	-2,200,631	0	-1,491,029	0	0
CIP Prior	0	-969,428	0	-464,813	0	-223,693	0	-1
Residential Transp. Heat	9,104,774	5,836,732	3,598,979	2,697,004	1,517,334	1,542,136	6,164,678	4,366,381
Residential Transp. Non-Heat	35,018	45,342	27,382	40,883	23,039	37,772	28,681	40,232
Firm Transportation - LLF	1,787,701	599,719	713,238	454,888	291,112	423,703	1,301,593	534,371
DGC - FT	1,274,872	302,446	1,094,599	255,551	1,282,183	255,780	1,314,748	283,551
Firm Transportation - HLF	5,771,515	1,648,827	4,653,473	1,767,425	4,908,437	1,580,331	4,849,886	1,664,882
CNG	188,352	173,474	180,502	125,150	195,270	128,254	176,126	111,280
CTB LLF	0	0			0		0	0
GSL/CAC Transport	29,509,963	15,170,048	12,112,038	9,023,798	6,486,606	7,250,789	22,551,051	11,897,230
FEED	0	0			0		0	0
GSS/CAC Transport	3,536,566	2,248,413	1,022,951	1,032,010	409,937	759,948	2,285,173	1,828,911
SCR HLF	0	0			0		0	0
DGC - Balancing	117,453	22,993	109,231	19,887	242,953	42,636	315,371	64,477
DGC - BGSS	206,729	146,540	193,502	125,124	48,830	36,131	68,711	48,159
Red Oak	47,311,790	278,163	41,308,710	297,901	85,603,580	472,756	36,435,090	275,112
Ocean Peaking Power	474,116	210,051	3,290,383	196,637	16,894,872	423,195	3,460,053	251,361
Interrubtable Transportation	3,313,655	433,446	3,829,568	492,558	3,516,219	455,387	4,272,924	544,907
Marketer - Broker	0	13,251	0	11,180	0	11,450	0	11,673
NGV Transport	149,513	40,808	150,788	41,800	180,324	50,034	202,870	57,045
IT Transp Co-Gen	0	0			0		0	0
Interrubtable	0	0			0		0	0
IGS Sharing	0	0			0		0	0
Lakewood Co-Generation	1,471,460	0	3,740,060	0	13,811,930	0	596,580	0
Sayreville /GenOn	0	0	37,360	7,799	30,590	6,524	210	37
Forked River/JCP&L	0	0	43,190	9,301	590,090	147,069	134,940	27,510
NGV	435	839	210	-95	120	-164	143	-150
Off-System Sales	79,941,850	14,222,308	55,406,920	10,952,511	102,580,670	13,881,029	35,961,870	8,266,107
Other Revenues	0	1,005,793	0	728,145	0	787,180	0	809,522
Storage	0	0	0			0	0	0
Capacity Release	201,411,600	0	227,426,700	0	238,285,220	0	229,979,180	0
	610,025,224	314,551,092	446,813,935	136,491,491	516,976,940	89,293,532	509,873,186	207,876,320

TOTAL CALENDAR REVENUE

748,212,435 REF 300AB

TOTAL CALENDAR QUANTITY

2,083,689,285

On Sys Transp

-19,620,030

Capacity Rel

-897,102,700

Storage

0

OPP

-24,119,424

OSS

-273,891,310

CNG

-740,250

JCP&L

-836,380

Firm Cogen/ IT Cogen Exempt

0

Com Gen, Heat & CTB Exempts

0

Ref Pg 301C

867,379,191

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**[Next page is 300]**

NAME OF RESPONDENT New Jersey Natural Gas Company	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report <i>March 31, 2021</i>	Year Ending Dec. 31, 2020
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**GAS OPERATING REVENUES**

- |   |  |
|---|--|
| 1. Report below natural gas operating revenues for each prescribed account total. The amounts must be consistent with the detailed data on succeeding pages.<br>2. Revenues in columns (b) and (c) include transition costs from upstream pipelines | 2. Other revenues in column (f) and (g) include reservation charges received by the pipeline plus usage charges, less revenues reflected in columns (b) through (e). Include in columns (f) and (g) revenues for Accounts 480-495. |
|---|--|

Line No.	Total of Account  (a)	REVENUES for Transition Costs and Take or Pay		REVENUES for GRI and ACA	
		Amount for Current Year (b)	Amount for Previous Year (c)	Amount for Current Year (d)	Amount for Previous Year (e)
1	480.484 Sales (Firm, Int. JCP&L)	\$ -	\$ -	\$ -	\$ -
2	485 Intracompany Transfers				
3	487 Late Payment Charges				
4	488 Miscellaneous Service Revenues				
5	489.1 Revenues from Transportation of Gas of Others Through Gathering Facilities				
6	489.1 Revenues from Transportation of Gas of Others Through Transmission Facilities				
7	489.1 Revenues from Transportation of Gas of Others Through Distribution Facilities (FT, CTB, IT)	-	-		
8	489.4 Revenues From Storing Gas of Others				
9	490 Sales of Prod. Ext. from Natural Gas				
10	491 Revenues from Natural Gas Proc. by Others				
11	492 Incidental Gasoline and Oil Sales				
12	493 Rent from Gas Property				
13	494 Interdepartmental Rents				
14	495 Other Gas Revenues				
15	Subtotal:	-	-	\$ -	-
16	469 (Less) Provision for Rate Refunds				
17	TOTAL:	\$ -	\$ -	\$ -	\$ -

NAME OF RESPONDENT New Jersey Natural Gas Company	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report March 31, 2021	Year Ending Dec. 31, 2020
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**GAS OPERATING REVENUES (Continued)**

4. If increases or decreases from previous year are not derived from previously reported figures, explain any inconsistencies in a footnote.  
5. On page 108, include information on major changes during the year, new service, and important rate increases or decreases.

6. Report the revenue from transportation services that are bundled with storage services as transportation service revenue.

OTHER REVENUES		TOTAL OPERATING REVENUES		DEKATHERM OF NATURAL GAS	
Amount for Current Year (f)	Amount for Previous Year (g)	Amount for Current Year (h)	Amount for Previous Year (i)	Amount for Current Year (j)	Amount for Previous Year (k)
\$ 668,094,630 (6)	\$ 688,481,092 (6)	\$ 668,094,630 (1)	\$ 688,481,092 (1)	78,812,957 (2)	97,279,185 (2)
87,695	347,494	87,695	347,494		
1,263,675	1,678,995	1,263,675	1,678,995		
76,558,578 (6)	71,568,990 (6)	76,558,578 (3)	71,568,990 (3)	39,347,152 (4)	56,401,527 (4)
				(5)	(5)
0	0	0	0		
1,979,271	1,951,507	1,979,271	1,951,507		
747,983,849	764,028,078	747,983,849	764,028,078		
228,586	9,288,014	228,586	9,288,014		
\$ 748,212,435	\$ 773,316,092	\$ 748,212,435	\$ 773,316,092		

- (1) Includes \$46,259,904.05 unbilled revenues for 2020 and \$57,859,033.80 unbilled revenues for 2019.  
(2) Includes 5,150,258 unbilled dekatherms for 2020 and 5,651,220 unbilled dekatherms for 2019.  
(3) Includes \$5,459,589 unbilled revenues for 2020 and \$5,796,392 unbilled revenues for 2019.  
(4) Includes 1,363,324 unbilled dekatherms for 2020 and 1,493,857 unbilled dekatherms for 2019.  
(5) Totals of columns J & K include 39,347,152 and 56,401,527 dekatherms for 2020 and 2019, respectively, (see page 301C) of Co-Generation Lakewood, in addition to total dekatherms of gas sold for 2020. (see page 301-A.)  
(6) The totals of lines f & g - 1 & 7 ties to Line (b) & (c) 20 on page 301A.

<b>NAME OF RESPONDENT</b> New Jersey Natural Gas Company	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report March 31, 2021	Year of Report Dec. 31, 2020
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**GAS OPERATION REVENUES (Account 400) (Continued)**

1. Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted for each group of meters added. The average number of customers means the average of twelve figures at the close of each month.

2. If increases or decreases from previous year (columns (c), (e) and (g) are not derived from previously reported figures, explain any inconsistencies in a footnote.

3. Commercial and Industrial Sales, Account 481, may be classified according to the basis of classification (small or Commercial, and Large or Industrial) regularly used by the respondent if such basis of classification is not generally greater than 200,000 Mcf per year or approximately 800 Mcf per day of normal requirements. (See Account 481 of the Uniform System of Accounts. Explain basis of classification in a footnote.)

4. Provide a reconciliation of the total amounts on line 20 and the amounts on lines 1,5,6,7, and 8 of page 301 in the area provided for notes.

Line No.	Customer Class (a)	Operating Revenues			Terms of Gas Sold			Avg. No. of Nat. Gas Customers per Mth	
		Amount for Year (b)	Amount For Previous Year (c)	Quantity For Year (d)	Quantity For Previous Year (e)	Number For Year (f)	Number For Previous Year (g)		
1	Residential								
2	Residential Service	\$ 520,372,154	\$ 501,540,227	434,730,343	460,576,439	493,643	484,837		
3	Transportation	14,724,043	13,578,692	20,499,885	23,770,078	22,623	23,523		
4	Cooling & Air Conditioning		-						
5	Commercial								
6	Firm	102,822,393	104,256,882	77,557,463	95,559,865	30,127	29,678		
7	Interruptible								
8	Transportation	59,670,998	55,892,109	356,838,002	524,045,134	9,202	9,196		
9	Cooling & Air Conditioning	393,764	471,405	370,619	480,910	64	65		
10	Industrial								
11	Firm								
12	Interruptible	198,239	234,724	836,380	887,503	3	2		
13	Transportation	2,163,537	2,098,189	14,932,364	15,280,433	86	96		
14	Cooling & Air Conditioning								
15	Street & Yard Light Service	6,765	3,662	3,201	3,206	2	2		
16	Compressed Vehicular NG	538,588	605,887	1,423,746	1,354,021	4	4		
17	Cogeneration								
18	Off-system Sales	47,321,954	94,634,315	273,891,310	414,604,730	21	21		
19	Other Sales to Public Authorities								
20	Total Natural Gas Service Revenues	\$ 748,212,435	\$ 773,316,092	1,181,083,313	1,536,562,319	555,777	547,424		

Please note: Sum of Lines 3,8 & 13B = page 301 Line 7H. Sum of Lines 2,4,6,9,12,15,17 & 18B = page 301 Line 1H (Line 1H does not include CIP, Other Revenue and CNG).

NAME OF RESPONDENT New Jersey Natural Gas Company	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report <i>March 31, 2021</i>	Year Ending Dec. 31, 2020
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**GAS OPERATING REVENUES (Account 400) (Continued)**

1. Report by New Jersey Gross Receipts and Franchise Tax Class, the corresponding operating revenues for each tariff schedule. taxable terms of gas and the corresponding operating revenues.

2. Where there is more than one tariff schedule designated in a tax class, identify the names of the individual tariff schedules above the tax class name and provide the taxable terms of gas and the

3. Provide a reconciliation of the total amounts on line 15 and the amounts shown on line 1 of page 301 in the area provided for notes.

Line No.	Tax Class (a)	Terms of Gas Sold		Operating Revenues	
		Quantity For Year (b)	Quantity For Previous Year (c)	Amount for Year (d)	Amount For Previous Year (e)
1	GR-1 Residential				
2	GR-2 Cooling & Air Conditioning	<b>NOT APPLICABLE</b>			
3	GR-3 Residential Transportation GNR-1 General Service				
4	GNR-2 Large Volume Demand				
5	GNR-3 Firm Cooling & Air Conditioning				
6	GNR-4 Interruptible Service				
7	GNR-5 Firm Transportation Service				
8	GNR-6 Non-Firm Transportation Service				
9	GNR-7 Street Light Service				
10	GNR-8 Contract Service				
11	GNR-9 Limited Term Contract Service				
12	GNR-10 Uncompressed Vehicular NG				
13	GNR-11 General service - Firm Transportation Service				
14	GNR-12 Large Volume - Firm Transportation Service				
15	Total	-	-	\$ -	\$ -

NOTES

NAME OF RESPONDENT  
New Jersey Natural Gas Company

This Report is:  
 Original  
 Resubmission

Date of Report  
March 31, 2021

Year Ending  
Dec. 31, 2020

Reconciliation of Gas Operating Revenues & Therms

PAGES 300 & 301 LINE 10 TO PAGE 301a LINE 15

PAGE	THERMS OF GAS SOLD		OPERATING REVENUES	
	2020	2019	2020	2019
300 - 301 LINE 1 & 7 (Pg 301 Line 1 is in Dth's)				
Less: Net Write-offs	<b>NOT APPLICABLE</b>			
Tax Exempt Sales:				
General Service				
Firm CAC & Cogen				
Off-System & Interrup svc				
Co-Generation Lakewood				
Miscellaneous				
Page 301-B line 15	-	-	-	-



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<b>Name of Respondent</b> <b>New Jersey Natural Gas Company</b>	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report March 31, 2021	Year of Report Dec. 31, 2020
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**Revenues from Transportation of Gas of Others Through Gathering Facilities (Account 489.1)**

1. Report revenues and Dth of gas delivered through gathering facilities by zone of receipt (i.e., state in which gas enters respondent's system)
2. Revenues for penalties including penalties for unauthorized overruns must be reported on page 308.

Line No.	Rate Schedule and Zone of Receipt (a)	Revenues for Transition Costs and Take-or-Pay Amount for Current Year (b)	Revenues for Transaction Costs and Take-or-Pay Amount for Previous Year (c)	Revenues for GRI and ACA Amount for Current Year (d)	Revenues for GRI and ACA Amount for Current Year (d)
1					
2	NOT APPLICABLE				
3					
4					
5					
6					
7					
8					
9					
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<b>Name of Respondent</b>  <b>New Jersey Natural Gas Company</b>	This Report is:	Date of Report	Year of Report
	(1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	March 31, 2021	Dec. 31, 2020

**Revenues from Transportation of Gas of Others Through Gathering Facilities (Account 489.1)**

3. Other Revenues in columns (f) and (g) include reservation charges received by the pipeline plus usage charges, less revenues reflected in columns (b) through (e).  
4. Delivered Dth of gas must not be adjusted for discounting.

Line No.	Other Revenues	Other Revenues	Total Operating Revenues	Total Operating Revenues	Dekathem of Natural Gas	Dekathem of Natural Gas
	Amount for Current Year (f)	Amount for Previous Year (g)	Amount for Current Year (h)	Amount for Previous Year (i)	Amount for Current Year (j)	Amount for Previous Year (k)
1	NOT APPLICABLE					
2						
3						
4						
5						
6						
7						
8						
9						
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<b>Name of Respondent</b> <b>New Jersey Natural Gas Company</b>	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report March 31, 2021	Year of Report Dec. 31, 2020
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**Revenues from Transportation of Gas of Others Through Transmission Facilities (Account 489.2)**

1. Report revenues and Dth of gas delivered by Zone of Delivery by Rate Schedule. Total by Zone of Delivery and for all zones. If respondent does not have separate zones, provide totals by rate schedule.
2. Revenues for penalties including penalties for unauthorized overruns must be reported on page 308.
3. Other Revenues in columns (f) and (g) include reservation charges received by the pipeline plus usage charges for transportation and hub services, less revenues reflected in columns (b) through (e).

Line No.	Zone of Delivery, Rate Schedule (a)	Revenues for Transition Costs and Take-or-Pay Amount for Current Year (b)	Revenues for Transaction Costs and Take-or-Pay Amount for Previous Year (c)	Revenues for GRI and ACA Amount for Current Year (d)	Revenues for GRI and ACA Amount for Previous Year (e)
1	NOT APPLICABLE				
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
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<b>Name of Respondent</b> <b>New Jersey Natural Gas Company</b>	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report March 31, 2021	Year of Report Dec. 31, 2020
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Revenues from Transportation of Gas of Others Through Transmission Facilities (Account 489.2)

4. Delivered Dth of gas must not be adjusted for discounting.
5. Each incremental rate schedule and each individually certificated rate schedule must be separately reported.
6. Where transportation services are bundled with storage services, report total revenues but only transportation Dth.

Line No.	Other Revenues	Other Revenues	Total Operating Revenues	Total Operating Revenues	Dekathem of Natural Gas	Dekathem of Natural Gas
	Amount for Current Year (f)	Amount for Previous Year (g)	Amount for Current Year (h)	Amount for Previous Year (i)	Amount for Current Year (j)	Amount for Previous Year (k)
1	NOT APPLICABLE					
2						
3						
4						
5						
6						
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12						
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14						
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<b>Name of Respondent</b> <b>New Jersey Natural Gas Company</b>	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report March 31, 2021	Year of Report Dec. 31, 2020
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**Revenues from Storing Gas of Others (Account 489.4)**

1. Report revenues and Dth of gas withdrawn from storage by Rate Schedule and in total
2. Revenues for penalties including penalties for unauthorized overruns must be reported on page 308.
3. Other revenues in columns (f) and (g) include reservation charges, deliverability charges, injection and withdrawal charges, less revenues reflected in columns (b) through (e).

Line No.	Rate Schedule (a)	Revenues for Transition Costs and Take-or-Pay  Amount for Current Year (b)	Revenues for Transaction Costs and Take-or-Pay  Amount for Previous Year (c)	Revenues for GRI and ACA  Amount for Current Year (d)	Revenues for GRI and ACA  Amount for Previous Year (e)
1	NOT APPLICABLE				
2					
3					
4					
5					
6					
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<b>Name of Respondent</b> <b>New Jersey Natural Gas Company</b>	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report March 31, 2021	Year of Report Dec. 31, 2020
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**Revenues from Storing Gas of Others (Account 489.4)**

4. Dth of gas withdrawn from storage must not be adjusted for discounting.  
 5. Where transportation services are bundled with storage services, report only Dth withdrawn from storage.

Line No.	Other Revenues	Other Revenues	Total Operating Revenues	Total Operating Revenues	Dekathem of Natural Gas	Dekathem of Natural Gas
	Amount for Current Year (f)	Amount for Previous Year (g)	Amount for Current Year (h)	Amount for Previous Year (i)	Amount for Current Year (j)	Amount for Previous Year (k)
1	NOT APPLICABLE					
2						
3						
4						
5						
6						
7						
8						
9						
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25						

NAME OF RESPONDENT New Jersey Natural Gas Company	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report <i>March 31, 2021</i>	Year Ending Dec. 31, 2020
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**OTHER GAS REVENUES (ACCOUNT 495)**

1. For transactions with annual revenues of \$250,000 or more, described for each transaction, commissions on sales of distributions of gas of others compensation of minor or incidental services provided for others, penalties, profit or loss on sales of material and supplies, sales of steam, water or electricity miscellaneous royalties, revenues from dehydration, other processing of gas of others, and gains on settlements of imbalance receivables. Separately report revenues from cash-out penalties.

Line No.	Description of Transaction (b)	Revenues (in dollars) (c)
1	Capacity Reservation charge	\$ 1,979,271
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
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19		
20		
21		
22		
23		
24		
25		\$ 1,979,271



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**[Next page is 310]**

<b>Name of Respondent</b>  <b>New Jersey Natural Gas Company</b>	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report March 31, 2021	Year of Report Dec. 31, 2020
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**SALES FOR RESALE NATURAL GAS (Account 483)**

1. Report particulars (details) concerning sales of natural gas during the year to other gas utilities and to pipeline companies for resale. Sales to each customer should be subdivided by service classifications, identified in column (c) where applicable, by rate schedule designation contained in the company's tariff.

2. Natural gas means either natural gas unmixed, or any mixture of natural and manufactured gas.

3. In either column a or b, provide separate subheadings and totals for each State in addition to a grand total for all sales to other gas utilities.

4. Enter in column b, point of delivery, the name of city or town and State, and such other designation necessary to enable identification on maps of respondent's pipeline system.

5. Designate with an asterisk and footnote any sales which are other than firm sales, i.e., sales for storage, etc.

6. Monthly billing demands, as used in column (g) are the number of Mcf in the respective months actually used in computing the demand portion of the customer's bills; such quantity of Mcf is multiplied by the demand portion of the tariff rate. Report in column (g) the sum of the monthly billing demands for the number of months the customer received service or was subject to demand changes.

7. Where consolidated bills for more than one point of delivery are rendered under a FERC rate schedule, indicate the several points of delivery in column (b) and report the remainder of the columns on a consolidated basis corresponding to the billing. Where, however, consolidated bills for more than one point of delivery are not rendered under a

Line No.	Name of Other Gas Utility (Designate associated companies with an asterisk)  (a)	Point of Delivery (City, Town or State)  (b)	FERC Tariff Rate Schedule Designation  (c)	Mcf of Gas Sold (Approx. Btu per Cu. Ft.)  (d)	Revenue for Year (See Instr. 5)  (e)
1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39	NOT APPLICABLE				

<b>Name of Respondent</b>  <b>New Jersey Natural Gas Company</b>	This Report is:	Date of Report	Year of Report
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**SALES FOR RESALE-NATURAL GAS (Account 483) (Continued)**

FERC rate schedule, the required information (columns) shall be furnished for each point of delivery.

8. Designate in a footnote if Btu per cubic foot of gas is different for any delivery point from that shown in the heading of column d.

9. For each firm sale of \$25,000 or more for the year at each point of delivery, shown in column (i) peak day volume of gas, at pressure base indicated in column (d), and in column (h) show the date of such peak delivery. If an estimate is used for any peak day delivery and date thereof for each delivery point if billing is on a non-conjunctive basis, and show the total for

each such customer if billing is on a conjunctive basis.

10. Summarize total sales as follows: A Field sales subdivided by deliveries to (i) interstate pipeline companies and (ii) others; B. Transmission system sales divided by deliveries to (i) interstate pipeline companies, (ii) intrastate pipeline companies and gas utilities for resale under FERC rate schedules, and (iii) others. "Field sales" means sales made from wells, from points along gathering lines in gas field or production areas or from points along transmission lines within fields or production areas. "Transmission sales" means sales made from points along transmission lines not within gas fields or production areas.

11. Enter Mcf at 14.73 psia at 60°F.

Average Revenue Per Mcf (In cents) (f)	Sum of Monthly Billing Demands Mcf (g)	Peak Day Delivery to Customers			Line No.
		Date (h)	Mcf		
			Noncoincidental (i)	Coincidental (j)	
	<b>NOT APPLICABLE</b>				1
					2
					3
					4
					5
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					39

<b>Name of Respondent</b> <b>New Jersey Natural Gas Company</b>	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report March 31, 2021	Year of Report Dec. 31,2020
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**REVENUE FROM TRANSPORTATION OF GAS OF OTHERS – NATURAL GAS (Account 489)**

<p>1. Report particulars (details) concerning revenue from transportation or compression (by respondent) of natural gas for others. Subdivide revenue between transportation or compression for interstate pipeline companies and others.</p> <p>2. Natural gas means either natural gas unmixed, or any mixture of natural and manufactured gas. Designate with an</p>	<p>asterisk, however, if gas transported or compressed is other than natural gas.</p> <p>3. In column (a) include the names of companies from which revenues were derived, points of receipt and delivery, and names of companies from which gas was received and to which delivered. Also specify the Commission order or regulation authorizing such transaction.</p>
---	---

Line No.	Name of Company and Description of Services Performed (Designate associated companies wit an asterisk)  (a)	Distance Transported (In miles)  (b)
1	<b>NOT APPLICABLE</b>	
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37		
38		
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40		
41		
42		
43		
44		
45	TOTAL	

<b>Name of Respondent</b>  <b>New Jersey Natural Gas Company</b>	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report  March 31, 2021	Year of Report  Dec. 31, 2020
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**REVENUE FROM TRANSPORTATION OF GAS OF OTHERS – NATURAL GAS (Account 489) (Continued)**

4. Designate points of receipt and delivery so that they can be identified on map of the respondent's pipe line system.  
 5. Enter Mcf at 14.73 psia at 60°F.  
 6. Minor items (less than 1,000,000 mcf) may be grouped.

"Note: For transportation provided under Part 284 of Title 18 of the Code of Federal Regulations, report only grand totals for all transportation in columns (b) through (g) for the following regulation sections to be listed in column (a): §284.102, 284.122, 284.222, 284.223(a), 284.223(b) and 284.224. Details for each transportation are reported in separate annual reports required under Part 284 of the Commission's regulations."

Mcf of Gas Received  (c)	Mcf of Gas Delivered  (d)	Revenue  (e)	Average Revenue Per Mcf of Gas Delivered (in cents)  (f)	FERC Tariff Rate Schedule Designation  (g)	Line No.
NOT APPLICABLE					1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44
					45

<b>Name of Respondent</b> <b>New Jersey Natural Gas Company</b>	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report March 31, 2021	Year of Report Dec. 31, 2020
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**SALES OF PRODUCTS EXTRACTED FROM NATURAL GAS (Account 490)**

1. Report particulars (details) concerning sales of gasoline, butane, propane, and other products extracted from natural gas, including sales of any such products which may have been purchased from others for re-sale.	2. If the purchasers are numerous, it is permissible to group the sales by kind of product. Show the number of purchasers grouped. Show separately, however, sales to associated companies or to companies which were associated at the time the applicable sales contracts were made.
---	--

Line No.	Name of Purchaser (Designate associated companies with an asterisk) (a)	Name of Product (b)	Quantity (In gallons) (c)	Amount of Sales (in dollars) (d)	Sales Amount Per Gallon (In cents) (d + c) (e)
1	<b>NOT APPLICABLE</b>				
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**REVENUES FROM NATURAL GAS PROCESSED BY OTHERS (Account 491)**

1. Report particulars (details) concerning royalties and other revenues derived from permission granted to others for the right to remove products from the respondent's natural gas.	2. If the respondent's natural gas is processed by others for removal of saleable products and no revenue therefrom is derived by the respondent, complete only columns (a) and (b) below, and include the date of contract in column (a)
---	---

Line No.	Name of Processor and Description of Transaction (Designate associated companies with an asterisk) (a)	Mcf of Respondent's Gas Processed (14.73 psia at 60°F) (b)	Revenue (In dollars) (c)
1			
2			
3			
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11			
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14			
15			
16			

Name of Respondent	This Report Is:	Date of Report:	Year of Report:
	<input type="checkbox"/> An Original	( Mo, Da, Yr. )	
	<input type="checkbox"/> A Resubmission		

**GAS OPERATION AND MAINTENANCE EXPENSES**

Enter in the spaces provided the gas operation and maintenance expenses for the year.

Line No	Account	Current Year	Previous Year
1	<b>1. PRODUCTION EXPENSES</b>		
2	<b>A. MANUFACTURED GAS PRODUCTION</b>		
3	<b>A. 1. STEAM PRODUCTION</b>		
4	Operation:		
5	(700) Operation Supervision and Engineering		
6	(701) Operation Labor		
7	(702) Boiler Fuels		
8	(703) Miscellaneous Steam Expense		
9	(704) (Less) Steam Transferred - Cr.		
10	Total Operation ( Enter Total of lines 5 thru 9 )		
11	Maintenance		
12	(705) Maintenance Supervision and Engineering		
13	(706) Maintenance of Structures and Improvements		
14	(707) Maintenance of Boiler Plant Equipment		
15	(708) Maintenance of Other Steam Production Plant		
16	TOTAL Maintenance ( Enter Total of lines 12 thru 15 )		
17	TOTAL Steam Production ( Enter Total of lines 10 thru 16 )		
18	<b>A. 2. MANUFACTURED GAS PRODUCTION</b>		
19	Operation		
20	Production Labor and Expenses		
21	(710) Operation Supervision and Engineering		
22	(711) Steam Expenses		
23	(712) Other Power Expenses		
24	(716) Oil Gas Generating Expenses		
25	(717) Liquefied Petroleum Gas Expenses		
26	(718) Other Process Production Expenses		
27	TOTAL Production Labor and Expenses ( Enter Total of lines 20 thru 26 )		
28	Gas Fuels		
29	(722) Fuel for Oil Gas		
30	(723) Fuel for Liquefied Petroleum Gas Process		
31	(724) Other Gas Fuels		
32	TOTAL Gas Fuels ( Enter Total of lines 29 thru 31 )		
33	Gas Raw Materials		
34	(727) Oil for Oil Gas		
35	(728) Liquefied Petroleum Gas		
36	(729) Raw Materials for Other Gas Processes		
37	(730) Residuals Expenses		
38	(731) (Less) Residuals Produced - Credit		
39	(732) Purification Expenses		
40	(733) Gas Mixing Expenses		
41	(734) (Less) Duplicate Charges - Credit		
42	(735) Miscellaneous Production Expenses		
43	(736) Rents		
44	TOTAL Gas Raw Materials ( Enter Total of lines 34 thru 43 )		
45	TOTAL Operation ( Enter Total of lines 27, 32, and 44 )		
46	Maintenance		
47	(740) Maintenance Supervision and Engineering		
48	(741) Maintenance of Structures and Improvements		
49	(742) Maintenance of Production Equipment		
50	TOTAL Maintenance ( Enter total of lines 47 thru 49 )		
51	TOTAL Manufactured Gas Production ( Enter total of lines 45 and 50 )		

NAME OF RESPONDENT New Jersey Natural Gas Company	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report March 31, 2021	Year Ending Dec. 31, 2020
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**GAS OPERATION AND MAINTENANCE EXPENSES**

1. Report operation and maintenance expenses. If the amount for previous year is not derived from previously reported figures, explain in footnotes.      2. Provide in footnotes the source of the index used to determine the price for gas supplied by shippers as reflected on line 74.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
1	1. PRODUCTION EXPENSES		
2	A. Manufactured Gas Production		
3	Manufactured Gas Production (Submit Sup Stmt) (These costs relate to LNG)	\$ 8,243,496	\$ 7,785,486
4	B. Natural Gas production		
5	B1. Natural Gas Production and Gathering		
6	Operation		
7	750 Operation Supervision and Engineering		
8	751 Production Maps and Records		
9	752 Gas Well Expenses		
10	753 Field Lines Expenses		
11	754 Field Compressor Station Expenses		
12	755 Field Compressor Station Fuel and Power		
13	756 Field Measuring and Regulating Station Expenses		
14	757 Purification Expenses		
15	758 Gas Well Royalties		
16	759 Other Expenses		
17	760 Rents		
18	TOTAL Operation (Total of Lines 7 thru 17)	None	None
19	Maintenance		
20	761 Maintenance Supervision and Engineering		
21	762 Maintenance of Structures and Improvements		
22	763 Maintenance of Producing Gas Wells		
23	764 Maintenance of Field Lines		
24	765 Maintenance of Field Compressor Station Equipment		
25	766 Maintenance of Field Measuring and Regulating Station Equipment		
26	767 Maintenance of Purification Equipment		
27	768 Maintenance of Drilling and Cleaning Equipment		
28	769 Maintenance of Other Equipment		
29	TOTAL Maintenance (Total of Lines 20 thru 28)		
30	TOTAL Natural Gas Production and Gathering (Total of Lines 18 and 29)	None	None



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**GAS OPERATION AND MAINTENANCE EXPENSES (Continued)**

Line No.	Account  (a)	Amount for Current Year  (b)	Amount for Previous Year  (c)
31	B2. Products Extraction		
32	Operation		
33	770 Operation Supervision and Engineering		
34	771 Operation Labor		
35	772 Gas Shrinkage		
36	773 Fuel		
37	774 Power		
38	775 Materials		
39	776 Operation Supplies and Expenses		
40	777 Gas Processed by Others		
41	778 Royalties on Products Extracted		
42	779 Marketing Expenses		
43	780 Products Purchased for Resale		
44	781 Variation in Products Inventory		
45	(Less) 782 Extracted Products Used by the Utility-Credit		
46	783 Rents		
47	TOTAL Operation (Total of Lines 33 thru 46)	None	None
48	Maintenance		
49	784 Maintenance Supervision and Engineering		
50	785 Maintenance of Structures and Improvements		
51	786 Maintenance of Extraction and Refining Equipment		
52	787 Maintenance of Pipe Lines		
53	788 Maintenance of Extracted Products Storage Equipment		
54	789 Maintenance of Compressor Equipment		
55	790 Maintenance of Gas Measuring and Regulating Equipment		
56	791 Maintenance of Other Equipment		
57	TOTAL Maintenance (Total of lines 49 thru 56)	None	None
58	TOTAL Products Extraction (Total of Lines 47 and 57)	None	None

NAME OF RESPONDENT New Jersey Natural Gas Company		This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report March 31, 2021	Year Ending Dec. 31, 2020
GAS OPERATION AND MAINTENANCE EXPENSES (Continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
59	C. Exploration and Development			
60	Operation			
61	795 Delay Rentals			
62	796 Nonproductive Well Drilling			
63	797 Abandoned Leases			
64	798 Other Exploration			
65	TOTAL Exploration and Development (Total of lines 61 thru 64)		None	None
66	D. Other Gas Supply Expenses			
67	Operation			
68	800 Natural Gas Well Head Purchases			
69	800.1 Natural Gas Well Head Purchases, Intracompany Transfers			
70	801 Natural Gas Field Line Purchases			
71	802 Natural Gas Gasoline Plant Outlet Purchases			
72	803 Natural Gas Transmission Line Purchases	\$ 251,215,154	\$	341,695,950
73	804 Natural Gas City Gate Purchases			
74	804.1 Liquefied Natural Gas Purchases			
75	805 Other Gas Purchases	711		3,914
76	(Less) 805.1 Purchased Gas Cost Adjustments			
77	TOTAL Purchased Gas (Total of Lines 68 thru 76)	251,215,865		341,699,864
78	806 Exchange Gas			
79	Purchased Gas Expenses			
80	807.1 Well Expense-Purchased Gas			
81	807.2 Operation of Purchased Gas measuring Stations			
82	807.3 Maintenance of Purchased Gas Measuring Stations			
83	807.4 Purchased Gas Calculations Expenses	2,359		199
84	807.5 Other Purchased Gas Expenses			
85	Total Purchased Gas Expenses (Total of Lines 80 thru 84)	\$ 2,359	\$	199

NAME OF RESPONDENT New Jersey Natural Gas Company		This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report March 31, 2021	Year Ending Dec. 31, 2020
<b>GAS OPERATION AND MAINTENANCE EXPENSES (Continued)</b>				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
86	808.1 Gas Withdrawn from Storage-Debit	-	-	
87	(Less) 808.2 Gas Delivered to Storage-Credit			
88	809.1 Withdrawals of Liquefied Natural Gas for Processing-Debit			
89	(Less) 809.2 Deliveries of Natural Gas for Processing-Credit			
90	Gas Used in Utility Operation -Credit			
91	810 Gas Used for Compressor Station Fuel-Credit			
92	811 Gas Used for Products Extraction-Credit			
93	812 Gas Used for Other Utility Operations-Credits	(621,123)	(743,373)	
94	TOTAL Gas Used in Utility Operations-Credit (Total of Lines 91 thru 93)	(621,123)	(743,373)	
95	813 Other Gas Supply Expenses	22,999	45,053	
96	TOTAL Other Gas Supply Expense (Total of Lines 77,78,85,86, thru 89,94,95)	250,620,099	341,001,743	
97	TOTAL Production Expenses (Total of Lines 3, 30, 58, 65, and 96)	258,863,595	348,787,229	
98	<b>2. NATURAL GAS STORAGE, TERMINALING AND PROCESSING EXPENSES</b>			
99	<b>A. Underground Storage Expenses</b>			
100	Operation			
101	814 Operation Supervision and Engineering			
102	815 Maps and Records			
103	816 Wells Expenses			
104	817 Lines Expense			
105	818 Compressor Station Expense			
106	819 Compressor Station Fuel and Power			
107	820 Measuring and Regulating Station Expenses			
108	821 Purification Expenses			
109	822 Exploration and Development	-	-	
110	823 Gas Losses			
111	824 Other Expenses			
112	825 Storage Well Royalties			
113	826 Rents			
114	TOTAL Operation (Total of Lines of 101 thru 113)	\$ -	\$ -	

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<b>GAS OPERATION AND MAINTENANCE EXPENSES</b> Enter in spaces provided the gas operation and maintenance expenses for the year				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
1	PRODUCTION EXPENSE			
2	A. MANUFACTURED GAS PRODUCTION EXPENSES			
3	A1. STEAM PRODUCTION			
4	Operation			
5	700 Operation supervision and engineering			
6	701 Operation labor			
7	702 Boiler fuel			
8	703 Miscellaneous steam expenses			
9	704 Steam transferred - Credit			
10	TOTAL Operation (Enter total on lines 5 thru 9)	None	None	
11	Maintenance			
12	705 Maintenance supervision and engineering			
13	706 Maintenance of structures and improvements			
14	707 Maintenance of boiler plant equipment			
15	708 Maintenance of other steam production plant	-	-	
16	TOTAL Maintenance (Enter Total of lines 12 thru 15)			
17	TOTAL Steam Production (Enter Total of lines 10 thru 16)	None	None	
18	A2. MANUFACTURED GAS PRODUCTION - (These costs relate to LNG)			
19	Operation			
20	Production Labor and Expenses			
21	710 Operation supervision and engineering	\$ 30,991	\$ 84,220	
22	711 Steam expense			
23	712 Other power expense			
24	716 Oil gas generating expenses			
25	717 Liquefied petroleum gas process	(279)	-	
26	718 Other process production expenses			
27	TOTAL Production Labor and Expenses (Enter total of lines 21 thru 26)	30,712	7,126	
28	Gas Fuels			
29	722 Fuel for oil gas			
30	723 Fuel for liquefied petroleum gas process	-	-	
31	724 Other gas fuels			
32	TOTAL Gas Fuels (Enter total of lines 29 thru 30)			
33	Gas Raw Material			
34	727 Oil for oil gas			
35	728 Liquefied petroleum gas	-	-	
36	729 Rew material for other gas processes			
37	730 Residuals produced - Credit			
38	731 Residuals produced - Credit			
39	732 Purification Expenses			
40	733 Gas mixing expenses			
41	734 Duplicate charges - credit			
42	735 Miscellaneous production expenses	8,169,397	7,768,385	
43	736 Rents			
44	TOTAL Gas Raw materials (Enter total of lines 34 thru 43)	8,169,397	7,768,385	
45	TOTAL Operation (Enter total of lines 27,32 and 44)	8,200,109	7,775,511	
46	Maintenance			
47	740 Maintenance supervision and engineering	43,387	9,976	
48	741 Maintenance of structures and improvements	-	-	
49	742 Maintenance of production equipment	-	-	
50	TOTAL Maintenance (Enter total of lines 47 thru 49)	43,387	9,976	
51	TOTAL Manufactured Gas Production (Enter total of lines 45 and 50)	\$ 8,243,496	\$ 7,785,486	

NAME OF RESPONDENT New Jersey Natural Gas Company		This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report March 31, 2021	Year Ending Dec. 31, 2020
<b>GAS OPERATION AND MAINTENANCE EXPENSES (Continued)</b>				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
115	Maintenance			
116	830 Maintenance Supervision and Engineering			
117	831 Maintenance of Structures and Improvements			
118	832 Maintenance of Reservoirs and Wells			
119	833 Maintenance of Lines			
120	834 Maintenance of Compressor Station Equipment			
121	835 Maintenance of Measuring and Regulating Station Equipment			
122	836 Maintenance of Purification Equipment			
123	837 Maintenance of Other Equipment			
124	TOTAL Maintenance (Total of lines 116 thru 123)	-	-	
125	TOTAL Underground Storage Expenses (Total of lines 114 thru 124)	-	-	
126	B. Other Storage Expenses			
127	Operation			
128	840 Operation Supervision and Engineering	207,964	221,215	
129	841 Operation Labor and Expenses	294,790	390,250	
130	842 Rents			
131	842.1 Fuel	-	-	
132	842.2 Power	218,129	315,118	
133	842.3 Gas Losses			
134	TOTAL Operation (Total of lines 128 thru 133)	720,883	926,583	
135	Maintenance			
136	843.1 Maintenance Supervision and Engineering			
137	843.2 Maintenance of Structures and Improvements	357,982	190,603	
138	843.3 Maintenance of Gas Holders	170,953	905,945	
139	843.4 Maintenance of Purification Equipment			
140	843.5 Maintenance Liquefaction Equipment			
141	843.6 Maintenance of Vaporizing Equipment	141,372	257,609	
142	843.7 Maintenance of Compressor Equipment	286,813	451,507	
143	843.8 Maintenance of Measuring and Regulating Equipment	(24,758)	52,130	
144	843.9 Maintenance of Other Equipment	788,667	985,294	
145	TOTAL Maintenance (Total of Lines 136 thru 144)	1,721,030	2,843,087	
146	TOTAL Other Storage Expenses (Total of lines 134 thru 145)	\$ 2,441,913	\$ 3,769,670	

NAME OF RESPONDENT New Jersey Natural Gas Company	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report March 31, 2021	Year Ending Dec. 31, 2020
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**GAS OPERATION AND MAINTENANCE EXPENSES (Continued)**

Line No.	Account  (a)	Amount for Current Year  (b)	Amount for Previous Year  (c)
147	C. Liquefied Natural Gas Terminaling and Processing Expenses		
148	Operation		
149	844.1 Operation Supervision and Engineering		
150	844.2 LNG Processing Terminal Labor and Expenses		
151	844.3 Liquefaction Processing Labor and Expenses	4,149	
152	844.4 Liquefaction Transportation Labor and Expenses		
153	844.5 Measuring and Regulating Labor and Expenses		
154	844.6 Compressor Station Labor and Expenses		
155	844.7 Communication System Expenses		
156	844.8 System control and Load Dispatching		
157	845.1 Fuel	101	
158	845.2 Power		
159	845.3 Rents		
160	845.4 Demurrage Changes		
161	(Less) 845.5 Wharfage Receipts-Credit		
162	845.6 Processing Liquefied or Vaporized Gas by Others		
163	846.1 Gas Losses		
164	846.2 Other Expenses	1,500	
165	TOTAL Operation (Total of lines 149 thru 164)	5,751	None
166	Maintenance		
167	847.1 Maintenance Supervision and Engineering		
168	847.2 Maintenance of Structures and Improvements		
169	847.3 Maintenance of LNG Processing Terminal equipment		
170	847.4 Maintenance of LNG Transportation Equipment		
171	847.5 Maintenance of Measuring and Regulating Equipment		
172	847.6 Maintenance of Compressor Station Equipment		
173	847.7 Maintenance of Communication Equipment		
174	847.8 Maintenance of Other Equipment		
175	TOTAL Maintenance (Total of lines 167 thru 174)		
176	TOTAL Liquefied Nat Gas Terminaling and Proc. Exp. (Total of lines 165 and 175)	5,751	
177	TOTAL Natural Gas Storage (Total of lines 125, 146, and 176)	\$ 2,447,664	\$ 3,769,670

NAME OF RESPONDENT New Jersey Natural Gas Company		This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report March 31, 2021	Year Ending Dec. 31, 2020
<b>GAS OPERATION AND MAINTENANCE EXPENSES (Continued)</b>				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
178	3. TRANSMISSION EXPENSES			
179	Operation			
180	850 Operation Supervision and Engineering	\$ 260,167	\$ 370,029	
181	851 System Control and Load Dispatching	753,622	688,405	
182	852 Communication System Expenses	12,180		
183	853 Compressor Station Labor and Expenses			
184	854 Gas for Compressor Station Fuel			
185	855 Other Fuel and Power for Compressor Station			
186	856 Mains Expenses	3,015,985	2,257,982	
187	857 Measuring and Regulating Station Expenses	1,647,920	1,518,851	
188	858 Transmission and Compression of Gas by Others			
189	859 Other Expenses	39,764	6,907	
190	860 Rents	-	-	
191	TOTAL Operation (Total of lines 180 thru 190)	5,729,638	4,842,173	
192	Maintenance			
193	861 Maintenance Supervision and Engineering			
194	862 Maintenance of Structures and Improvements	17,276	4,380	
195	863 Maintenance of Mains	1,009,988	2,788,531	
196	864 Maintenance of Compressor Station Equipment			
197	865 Maintenance of Measuring and Regulating Station Equipment	494,322	645,475	
198	866 Maintenance of Communication Equipment			
199	867 Maintenance of Other Equipment			
200	TOTAL Maintenance (Total of lines 193 thru 199)	1,521,586	3,438,386	
201	TOTAL Transmission Expenses (Total of lines 191 and 200)	7,251,224	8,280,559	
202	4. DISTRIBUTION EXPENSES			
203	Operation			
204	870 Operation Supervision and Engineering	1,621,526	1,318,873	
205	871 Distribution Load Dispatching	5,028,697	(919,265)	
206	872 Compressor Station Labor and Expenses			
207	873 Compressor Station Fuel and Power			

NAME OF RESPONDENT New Jersey Natural Gas Company		This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report March 31, 2021	Year Ending Dec. 31, 2020
<b>GAS OPERATION AND MAINTENANCE EXPENSES (Continued)</b>				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
208	874 Mains and Services Expenses	6,481,294	5,236,333	
209	875 Measuring and Regulating Station Expenses-General	451,470	420,825	
210	876 Measuring and Regulating Station Expenses-Industrial	309,512	339,698	
211	877 Measuring and Regulating Station Expenses-City Gas Check Station	-	-	
212	878 Meter and House Regulator Expenses	2,083,448	4,286,968	
213	879 Customer Installations Expenses	10,445,574	10,364,290	
214	880 Other Expenses	9,535,721	11,017,798	
215	881 Rents	4,751	40,059	
216	TOTAL Operation (Total of lines 204 thru 215)	35,961,993	32,105,579	
217	Maintenance			
218	885 Maintenance Supervision and Engineering	1,287,256	1,052,388	
219	886 Maintenance of Structures and Improvements	311,727	367,327	
220	887 Maintenance of Mains	4,515,291	4,436,938	
221	888 Maintenance of Compressor Station Equipment			
222	889 Maintenance of Measuring and Regulating Station Equipment-General	1,278,794	1,383,061	
223	890 Maintenance of Meas. and Reg. Station Equipment-Industrial	46,667	26,806	
224	891 Maintenance of Meas. and Reg. Station Equip-City Gate Check Station	-	-	
225	892 Maintenance of Services	3,399,741	2,381,349	
226	893 Maintenance of Meters and House Regulators	1,182,709	1,203,704	
227	894 Maintenance of Other Equipment	-	-	
228	TOTAL Maintenance (Total of lines 218 thru 227)	12,022,184	10,851,572	
229	TOTAL Distribution Expenses (Total of lines 216 and 228)	47,984,178	42,957,151	
230	5. CUSTOMER ACCOUNTS EXPENSES			
231	Operation			
232	901 Supervision	682,098	697,452	
233	902 Meter Reading Expenses	5,566,529	5,900,444	
234	903 Customer Records and Collection Expenses	14,858,438	22,735,622	



NAME OF RESPONDENT New Jersey Natural Gas Company		This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report March 31, 2021	Year Ending Dec. 31, 2020
<b>GAS OPERATION AND MAINTENANCE EXPENSES (Continued)</b>				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
235	904 Uncollectible Accounts	5,209,509	1,621,000	
236	905 Miscellaneous Customer Accounts Expenses	3,287,941	3,458,949	
237	TOTAL Customer Accounts Expenses (Total of lines 232 thru 236)	29,604,514	34,413,467	
238	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES			
239	Operation			
240	907 Supervision	-	-	
241	908 Customer Assistance Expenses	25,714,983	25,344,085	
242	909 Informational and Instructional Expenses	131,109	195,390	
243	910 Miscellaneous Customer Service and Informational Expenses	-	-	
244	TOTAL Customer Service and Information Expenses (Total of lines 240 thru 243)	25,846,092	25,539,475	
245	7. SALES EXPENSES			
246	Operation			
247	911 Supervision	658,866	388,698	
248	912 Demonstrating and Selling Expenses	3,004,825	2,730,200	
249	913 Advertising Expenses	43,061	-	
250	916 Miscellaneous Sales Expenses	12,219	498	
251	TOTAL Sales Expenses (Total of lines 247 thru 250)	3,718,970	3,119,396	
252	8. ADMINISTRATIVE AND GENERAL EXPENSES			
253	Operation			
254	920 Administrative and General Salaries	2,281,666	3,640,412	
255	921 Office Supplies and Expenses	849,618	1,921,830	
256	(Less) 922 Administrative Expenses Transferred-credit	-	-	
257	923 Outside Services Employed	29,134,128	20,680,252	
258	924 Property Insurance	311,026	272,181	
259	925 Injuries and Damages	5,239,862	5,189,845	
260	926 Employee Pensions and Benefits	31,416,766	39,038,048	
261	927 Exchange Requirements	-	-	
262	928 Regulatory Commission Expenses	4,909,300	5,696,905	
263	(Less) 929 Duplicate Charges-Credit	-	-	
264	930.1 General Advertising Expenses	105,011	209,790	
265	930.2 Miscellaneous General Expenses	1,330,809	698,206	
266	931 Rents	596,100	765,682	
267	TOTAL Operation (Total of lines 254 thru 266)	76,174,286	78,113,152	
268	Maintenance			
269	935 Maintenance of General Plant	0	0	
270	TOTAL Administrative and General Expenses (Total of lines 267 and 269)	76,174,286	78,113,152	
271	TOTAL Gas O&M Expenses (Total of lines 97,177,201,229,237,244,251 and 270)	\$ 451,890,523	\$ 544,980,100	

<b>Name of Respondent</b>  <b>New Jersey Natural Gas Company</b>	This Report is:	Date of Report	Year of Report
	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	March 31, 2021	Dec. 31, 2020

**EXPLORATION AND DEVELOPMENT EXPENSES (Accounts 795, 796, 798)**  
(Except Abandoned Leases, Account 797)

1. Report below exploration and development costs for the year, exclusive of Account 797, *Abandoned Leases*, according to the prescribed accounts shown by the column headings.  
2. Provide subheadings and subtotals for exploration and development costs for each State.  
3. Explain in a footnote any difference between the amounts reported in column(f) and the amount shown on page 231, Preliminary Survey and Investigation Charges, for clearance to Account 796 during the year from Account 183.1, *Preliminary Natural Gas Survey and Investigation Charges*.

Line No.	Field (a)	County (b)	D____y Rentals (Account 796) (c)	Nonproductive Well Drilling (Account 796)		Other Exploration Costs (Accounts 796) (f)	Total (g)
				Number Of Wells (d)	Amount (e)		
1			NOT APPLICABLE				
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27	TOTAL						

**ABANDONED LEASES (Account 797)**

1. Report below particulars (details) concerning the provision for the year to cover probable loss on abandonment of natural gas leases included in Account 105, Gas Plant Held for Future Use which have never been productive.  
2. Explain the basis of determining the year's provision and state whether the basis is the same as that used for the preceding year.  
If the year's total provision is comprised of separate determinations with respect to certain groups or classes of leases. Show separately the determinations for each such group or class. If the provision was so determined that component amounts may be identified by territories, fields, or counties, show the component amounts identified as such.

Line No.	Item (a)	Amount (b)
1		
2		
3		
4		
5		
6		
7		
8		
9		
10	TOTAL	

NAME OF RESPONDENT New Jersey Natural Gas Company	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report <i>March 31, 2021</i>	Year of Report Dec. 31, 2020
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**GAS PURCHASES (Accounts 800, 800.1, 802, 803, 804, 804.1, 805, 805.1)**

- |  |  |
|--|--|
| 1. Provide totals for the following accounts.<br>800 Natural Gas Well Head Purchases<br>800.1 Natural Gas Well Head Purchases Intracompany Transfers<br>801 Natural Gas Field Line Purchases<br>802 Natural Gas Gasoline Plant Outlet Purchases<br>803 Natural Gas Transmission Line Purchase<br>804 Natural Gas City Gate Purchases<br>804.1 Liquefied Natural Gas Purchases<br>805 Other Gas Purchases<br>805.1 Purchase Gas Cost Adjustment | The totals shown in columns (b) and (c) should agree with the books of account. Reconcile any differences in a footnote.<br>2. State in column (b) the volume of purchased gas as finally measured for the purpose of determining the amount payable for the gas. Include current year receipts of make-up gas that was paid for in prior years.<br>3. State in column (c) the dollar amount (omit cents) paid and previously paid for the volumes of gas shown in column (b).<br>4. State in column (d) the average cost per MCF to the nearest hundredth of a cent. (Average means column (c) divided by column (b) multiplied by 100. |
|--|--|

Line No.	Amount Title (a)	Gas Purchased - Mcf (14.73 pa 60°F) (b)	Cost of Gas (in dollars) (c)	Average Cost Per MCF (To nearest .01 of a cent) (d)
01	800 - Natural Gas Well Head Purchases			
02	800.1 - Natural Gas Well Head Purchases Intracompany Transfers			
03	801 - Natural Gas Field Line Purchases			
04	802 - Natural Gas Gasoline Plant Outlet Purchases			
05	803 - Natural Gas Transmission Line Purchases - column © ties to pg 319, Line 72.	117,496,691	\$ 251,215,154	\$ 2.1381
06	804 - Natural Gas City Gate Purchases			
07	804.1 - Liquefied Natural Gas Purchases			
08	805 - Other Gas Purchases	471	\$ 711	\$ 1.5082
09	805.1 Purchased Gas Cost Adjustment			
10	TOTAL (Enter Total of lines 01 thru 9)	117,497,162	\$ 251,215,865	\$ 2.1381

Notes to Gas Purchases

GAS PURCHASES (Accounts 800, 800.1, 802, 803, 804, 804.1, 805, 805.1)

Line No.	Supplier/Producer (a)	Net Dth Purchased (b)	Total \$'s (c)	Per Dth (d)
1	ALGONQUIN GAS TRANSMISSION, LLC	-	1,044,822.18	
2	Alta Energy Marketing, LLC	824,997	951,364.58	1.1532
3	ARM Energy Management, LLC	1,916,600	2,305,114.00	1.2027
4	BP ENERGY COMPANY	2,020,013	2,664,484.32	1.3190
4		38,450,252		
5	BROOKLYN UNION GAS Co. DBA NATIONAL GRID NY	24,900	35,799.00	1.4377
6	Cabot Oil & Gas Corporation	2,363,500	3,387,497.50	1.4333
7	Castleton Commodities Merchant Trading L.P.	1,012,500	1,394,706.00	1.3775
8	CHEVRON NATURAL GAS, DIV OF CHEVRON U.S.A.	2,650,000	3,071,127.25	1.1589
9	CIMA ENERGY, LP	33,800	40,309.25	1.1926
10	Citadel Energy Marketing LLC	626,953	685,923.20	1.0941
11	Citigroup Energy Inc. (Phys)	9,700	14,941.00	1.5403
12	Clearwater Enterprises, L.L.C.	48,200	58,775.25	1.2194
13	CNX Gas Company LLC	2,337,100	3,282,495.75	1.4045
14	Cokinos Energy Corporation	150,000	177,750.00	1.1850
15	COLONIAL ENERGY, INC.	304,900	464,361.00	1.5230
16	COLUMBIA GAS TRANSMISSION, LLC	-	(183,320.67)	
17	COLUMBIA GAS TRANSMISSION, LLC	-	6,357,583.32	
18	COLUMBIA GULF TRANSMISSION, LLC	-	-	
19	Concord Energy LLC	168,500	220,912.50	1.3111
20	CONOCOPHILLIPS COMPANY	382,693	478,560.58	1.2505
21	Direct Energy Business Marketing, LLC	701,900	846,152.75	1.2055
22	Dominion Energy Fuel Services, Inc.	17,100	23,950.00	1.4006
23	DTE ENERGY TRADING INC.	2,277,727	2,771,347.91	1.2167
24	EAP Ohio, LLC	787,144	992,537.83	1.2609
25	Eastern Energy Field Services Inc.	6,129,700	8,029,670.00	1.3100
26	Eastern Gas Transmission and Storage, Inc.	-	14,730,566.56	
27	Eastern Gas Transmission and Storage, Inc.	-	-	
28	EDF Trading North America, LLC	1,216,714	1,573,412.98	1.2932
29	Emera Energy Services, Inc.	117,500	169,382.50	1.4416
30	EQT Energy, LLC	32,629,481	42,337,578.05	1.2975
31	Equinor Natural Gas LLC	1,335,303	1,617,586.06	1.2114
32	EXELON GENERATION COMPANY LLC	95,800	135,211.75	1.4114
33	Freepoint Commodities LLC	27,400	29,098.00	1.0620
34	Infinite Energy dba Intelligent Energy	95,000	118,950.00	1.2521
35	INTERCONTINENTAL EXCHANGE, LLC	-	48,033.68	
36	J. Aron & Company LLC	725,400	964,314.00	1.3294
37	JP Morgan Securities LLC (BGSS)	-	2,595,197.50	
38	JP Morgan Securities LLC (SI)	-	14,482,887.50	
39	KEYSPAN GAS EAST CORP DBA National Grid	28,300	47,975.00	1.6952
40	Macquarie Energy LLC	2,228,203	2,977,364.55	1.3362
41	Mercuria Energy America, LLC	1,084,400	1,389,981.75	1.2818
42	Mitsui & Co. Energy Marketing and Svcs (USA)	753,500	961,427.50	1.2759
43	Munich Re Trading LLC	-	6,900,000.00	
44	Nautilus Power, LLC	168,647	164,239.25	0.9739
45	NJNG Contract Restructuring	-	(1,403,395.92)	
46	NJNG Contract Restructuring	-	1,403,395.92	
47	NJNG LNG Howell	-	-	

GAS PURCHASES (Accounts 800, 800.1, 802, 803, 804, 804.1, 805, 805.1)

Line No.	Supplier/Producer (a)	Net Dth Purchased (b)	Total \$'s (c)	Per Dth (d)
48	NJNG LNG Stafford	-	-	
49	NJR Energy Services Company	598,157	1,207,497.68	2.0187
50	NRG POWER MARKETING LLC	9,300	16,170.00	1.7387
51	Osaka Gas Trading & Export LLC	2,000	5,305.00	2.6525
52	Pacific Summit Energy LLC	1,019,704	1,197,611.42	1.1745
53	PSEG ENERGY RESOURCES & TRADE LLC	112,000	199,397.50	1.7803
54	Public Service Electric & Gas Compa	-	810.29	
55	Range Resources - Appalachia, LLC	1,444,658	1,693,680.81	1.1724
56	Repsol Energy North America Corporation	85,398	131,370.70	1.5383
57	SEQUENT ENERGY MANAGEMENT LP	905,100	1,255,377.50	1.3870
58	Shell Energy North America (US), L.P.	402,487	543,930.60	1.3514
59	Six One Commodities LLC	78,300	90,447.00	1.1551
60	SOUTH JERSEY RESOURCES GROUP,LLC	564,600	677,664.50	1.2003
61	SOUTHWEST ENERGY, L.P.	23,900	31,309.00	1.3100
62	Spark Energy Gas, LLC	9,100	12,247.25	1.3459
63	Spire Marketing Inc.	279,300	370,281.00	1.3257
64	Spotlight Energy, LLC	661,250	852,907.00	1.2898
65	Sprague Operating Resources LLC	107,600	136,186.50	1.2657
66	Stagecoach Pipeline & Storage Company LLC	-	7,211,462.06	
67	Stagecoach Pipeline & Storage Company LLC	-	-	
68	Steckman Ridge, LP	-	9,350,577.82	
69	Storage Incentive	-	-	
70	SWN Energy Services Company, LLC	251,300	284,670.25	1.1328
71	TAQA GEN-X, LLC	60,952	78,853.80	1.2937
72	TENASKA MARKETING VENTURES	373,852	535,983.14	1.4337
73	TENNESSEE GAS PIPELINE COMPANY, L.L.C.	-	(410,608.73)	
74	TENNESSEE GAS PIPELINE COMPANY, L.L.C.	-	8,542,839.41	
75	TEXAS EASTERN TRANSMISSION, LP	-	(18,114,694.24)	
76	TEXAS EASTERN TRANSMISSION, LP	-	62,151,179.90	
77	Texla Energy Management, Inc.	17,800	19,546.50	1.0981
78	TOTAL GAS & POWER NORTH AMERICA, INC	1,596,300	2,036,925.50	1.2760
79	TRANSCONTINENTAL GAS PIPE LINE CO., LLC	-	28,661,944.72	
80	TRANSCONTINENTAL GAS PIPE LINE CO., LLC	-	(140,500.00)	
81	TWIN EAGLE RESOURCE MANAGEMENT, LLC	860,300	1,159,059.26	1.3473
82	UGI Energy Services, LLC	2,720,898	3,204,134.09	1.1776
83	United Energy Trading LLC	713,000	937,573.00	1.3150
84	Vitol, Inc.	1,003,900	1,367,845.50	1.3625
85	Washington Gas Light Company	399,100	540,245.50	1.3537
86	Wells Fargo Commodities, LLC	408,900	477,936.75	1.1688
87	WGL Midstream, Inc.	115,000	181,752.50	1.5805
88	Williams Energy Resources LLC	276,300	396,019.50	1.4333
89		-	-	
90		-	-	
91		-	-	
92		-	-	
93		-	-	
94		-	-	

15,100,456

116,894,940

GAS PURCHASES (Accounts 800, 800.1, 802, 803, 804, 804.1, 805, 805.1)

Line No.	Supplier/Producer (a)	Net Dth Purchased (b)	Total \$'s (c)	Per Dth (d)
95		-	-	
96		-	-	
97		-	-	
98		-	-	
99		-	-	
100		-	-	
101		-	-	
102		-	-	
103		-	-	
104		-	-	
105		-	-	
106		-	-	
107		-	-	
108		-	-	
109		-	-	
110		-	-	
111		-	-	
112		-	-	
113		-	-	
114		-	-	
115		-	-	
116		-	-	
117		-	-	
Pipeline Purchases/Gross Payables		118,844,283	247,255,011	
Capacity Release Credits			(20,252,520)	
Adjustments - Cashouts, Imbalances, BGSS sharing adjustments, etc.			14,753,917	
Withdrawals from Storage (1)		25,480,383	\$54,931,761	
Injections into storage (2)		(26,827,504)	-\$45,473,016	
Liquefaction		-	-	
<b>TOTAL PIPELINE SENDOUT/PURCHASES</b>		<b>117,497,162</b>	<b>251,215,154</b>	<b>(3)</b>
LNG		-		
Unaccounted for Gas		868,404		
Company Use		(205,457)		
Transportation Volumes		(39,347,152)		
<b>Total Sales per Page 301</b>		<b>78,812,957</b>		

(1) Net Dth Column to page 512, Line 28-B

(2) Net Dth Column to page 512, Line 14-B

(3) Total Pipeline Sendout/Purchases in \$ to page 319, Line 77-B, and page 327, Line 10-C



<b>Name of Respondent</b> <b>New Jersey Natural Gas Company</b>	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report March 31, 2021	Year of Report Dec. 31, 2020
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**EXCHANGE GAS TRANSACTIONS (Account 806, Exchange Gas)**

- was received or paid in performance of gas exchange services.
3. List individually net transactions occurring during the year for each rate schedule.
4. Indicate points of receipt and delivery of gas so that they may be readily identified on a map of the respondent's pipeline system.

Exchange Gas Delivered			Excess Mcf Received or Delivered (h)	Debit (Credit) Account 806 (i)	Line No.
Point of Delivery (City, state, etc.) (e)	Mcf (f)	Debit (Credit) Account 174 (g)			
	<b>Not Applicable</b>				1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 35 36 37 38 39 40 41 42 43 44 45



<b>Name of Respondent</b> <b>New Jersey Natural Gas Company</b>	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report March 31, 2021	Year of Report Dec. 31, 2020
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**EXCHANGE GAS TRANSACTIONS (Account 806, Exchange Gas) (Continued)**

- was received or paid in performance of gas exchange services.
3. List individually net transactions occurring during the year for each rate schedule.
4. Indicate points of receipt and delivery of gas so that they may be readily identified on a map of the respondent's pipeline system.

Exchange Gas Delivered			Excess Mcf Received or Delivered (h)	Debit (Credit) Account 806 (i)	Line No.
Point of Delivery (City, state, etc.) (e)	Mcf (f)	Debit (Credit) Account 174 (g)			
	<b>Not Applicable</b>				1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 35 36 37 38 39 40 41 42 43 44 45

<b>Name of Respondent</b> <b>New Jersey Natural Gas Company</b>	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report March 31, 2021	Year of Report Dec. 31, 2020
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EXCHANGE GAS TRANSACTIONS (Account 806, Exchange Gas) (Continued)

5. Furnish any additional explanations needed to further explain the accounting for exchange gas transactions.

6. Report the pressure base of measurement of gas volumes at 14/73 psia at 60oF.

Line No.	Name of Company (Designate associated companies with an asterisk)  (a)	Changes Paid or Payable by Respondent		Revenues Received or Relievable by Respondent		FERC Tariff Rate Schedule Identification  (f)
		Amount  (b)	Amount  (c)	Amount  (d)	Amount  (e)	
1						
2						
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45	TOTAL					

**NOT APPLICABLE**

NAME OF RESPONDENT New Jersey Natural Gas Company	This Report is: <b>x</b> <input type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2021	Year Ending Dec. 31, 2020
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SUMMARY OF GAS ACCOUNT

1. Report below the specified information called for on the schedule.

Line No.	Item (a)	Therms	
		(a)	(b)
1	Gas on hand, produced and purchased:		
2	On hand at beginning of year		
3	Local Storage	9,329,228	
4	Underground Storage (inventory)	230,314,900	
5	TOTAL on hand at beginning of year		239,644,128
6	Production (gross)		
7	Liquefied Petroleum Gas		
8	Synthetic Natural Gas		
9	Other		
10	TOTAL Production		
11	Purchases:		
12	Natural Gas	1,188,442,830	
13	Refinery Gas		
14			
15			
16			
17	TOTAL Purchases (Page G327)	1,188,442,830	
18	Less:		
19	Pipeline Retentions		
20	Utility Operations		
21	Weighted Avg. Factor		
22	PLUS: CAPACITY RELEASE & OTHER	894,779,676	
23	TOTAL Purchases (net)		2,083,222,506
24	TOTAL Gas Available for Distribution:		2,322,866,634
25			
26	Disposition of Total Gas Available for Distribution:		
27	Sales (Page G301)	2,078,186,019	
28	Gas Used by Respondent	2,054,569	
29	Gas Unaccounted For	(8,684,044)	
30	TOTAL Gas Disposition (page G523)		2,071,556,544
31			
32	On hand at end of year:		
33	Local Storage	9,411,840	
34	Underground Storage (inventory)	241,898,250	
35	TOTAL Gas on hand at end of year		251,310,090
36	TOTAL Gas Disposition and on hand at end of year		2,322,866,634

Line No. 27	SALES:	514,237,352 back in
	ON SYSTEM SALES	273,892,218 pg 301A
	OFF SYSTEM SALES	788,129,570 Cal Therms - Analysis of Gas Purchases & pg 327C
	PAGE 301 LINE 1	392,953,749 Cal Therms - Analysis of Gas Purchases & pg 327C
	PAGE 301 LINE 7	1,181,083,319
	CAPACITY RELEASE	897,102,700 Cal Therms - Analysis of Gas Purchases
	TOTAL of Line No. 27	<u>2,078,186,019</u>

NAME OF RESPONDENT New Jersey Natural Gas Company	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report March 31, 2021	Year Ending Dec. 31, 2020
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**GAS USED IN UTILITY OPERATIONS**

1. Report below details of credits during the year to Accounts 810, 811, and 812.

2. If any natural gas was used by the respondent for which a charge was not made to the appropriate operating expense or other account, list separately in column (c) the Dth of gas used, omitting entries in column (d).

Line No.	Purpose for Which Gas Was Used  (a)	Account Charged  (b)	Natural Gas		Manufactured Gas	
			Gas Used (Dth)  (c)	Amount of Credit (in dollars)  (d)	Gas Used (Dth)  (e)	Amount of Credit  (f)
1	810 Gas Used for Compressor Station Fuel - Credit					
2	811 Gas Used for Products Extraction - Credit					
3	Gas Shrinkage, and Other Usage in Respondent's Own Processing					
4	Gas Shrinkage, etc. for Respondent's Gas Processed by Others					
5	812 Gas Used for Other Utility Operations - Credit (Report separately for each principal use. Group minor uses.)					
6	Company Use	0	205,457	\$ -	0	
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25			205,457	\$ -	-	

<b>Name of Respondent</b> <b>New Jersey Natural Gas Company</b>	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	<b>Date of Report</b> March 31, 2021	<b>Year of Report</b> Dec. 31, 2020
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**Transmission and Compression of Gas by Others (Account 858)**

1. Report below details concerning gas transported or compressed for respondent by others equaling more than 1,000,000 Dth and amounts of payments for such services during the year. Minor items (less than 1,000,000) Dth may be grouped. Also, include in column (c) amounts paid as transition costs to an upstream pipeline.
2. In column (a) give name of companies, points of delivery and receipt of gas. Designate points of delivery and receipt so that they can be identified readily on a map of respondent's pipeline system.
3. Designate associated companies with an asterisk in column (b).

Line No.	Name of Company and Description of Service Performed  (a)	*  (b)	Amount of Payment (in dollars)  (c)	Dth of Gas Delivered  (d)
1				
2	NOT APPLICABLE			
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<b>25</b>	<b>Total</b>			

NAME OF RESPONDENT New Jersey Natural Gas Company	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report <i>March 31, 2021</i>	Year Ending Dec. 31, 2020
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**OTHER GAS SUPPLY EXPENSES (ACCOUNT 813)**

1. Report other gas supply expenses by descriptive titles that clearly indicate the nature of such expenses. Show maintenance expenses, revaluation of monthly encroachments recorded in Account 117.4, and losses on settlements of imbalances and gas losses not associated with storage separately. Indicate the functional classification and purpose of property to which any expenses relate. List separately items of \$250,000 or more.

Line No.	Description (a)	Amount (in dollars) (b)
1	Other Gas Supply Exp. - Payroll Charges	\$ 22,999
2	Miscellaneous Expenses	-
3		
4		
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25		\$ 22,999

NAME OF RESPONDENT New Jersey Natural Gas Company	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report March 31, 2021	Year Ending December 31, 2020
<b>MISCELLANEOUS GENERAL EXPENSES (ACCOUNT 930.21)</b>			
1. Provide the information requested below on miscellaneous general expenses.		2. For Other Expenses, show the (a) purpose, (b) recipient and (c) amount of such items. List separately amounts of \$250,000 or more, however, amounts fees than \$250,000 may be grouped if the number of items of so grouped is shown.	
Line No.	Description (a)	Amount (in dollars) (b)	
1	Industry Association Dues.	\$	600,239
2	Experimental and general research expenses. a. Gas Research Institute (GRI) b. Other - IGT		- -
3	Publishing and distributing information and reports to stockholders, trustee, registrar, and transfer agent fees and expenses; and other expenses of servicing outstanding securities of the respondent.		267,000
4	Other Below \$250,000		463,570
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25	<b>TOTAL</b>	\$	<b>1,330,809</b>

NAME OF RESPONDENT New Jersey Natural Gas Company	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report March 31, 2021	Year Ending Dec. 31, 2020
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**DEPRECIATION, DEPLETION, AND AMORTIZATION OF GAS PLANT (ACCOUNTS 403,404.1,404.2,404.3,405)**  
*(Except Amortization of Acquisition Adjustment)*

1. Report in section A the amounts of depreciation expense, depletion and amortization for the accounts indicated and classified according to the plant functional groups shown.

2. Report in Section B, column (b) all depreciable or amortizable plant balances to which rates are applied and show a composite total. (If more desirable, report by plant account, subaccount or functional classifications other than those pre-printed in column (a). Indicate in a footnote the manner in which column (b) balances are

Section A. Summary of Depreciation, Depletion and Amortization Charges

Line No.	Functional Classification  (a)	Depreciation Expense (Account 403)  (b)	Amortization and Depletion of Producing Natural Gas Land and Land Rights (Account 404.1)  (c)	Amortization of Underground Storage Land and Land Rights (Account 404.2)  (d)
1	Intangible Plant			
2	Production plant, manufactured gas			
3	Production and gathering plant, natural gas	\$ -		
4	Products extraction plant			
5	Underground gas storage plant			
6	Other storage plant	1,312,544		
7	Base load LNG terminaling and processing plant			
8	Transmission plant	8,485,409		
9	Distribution plant	57,500,966		
10	General plant	6,934,411		
11	Common plant-gas			
12	TOTAL	\$ 74,233,330		



NAME OF RESPONDENT New Jersey Natural Gas Company	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report March 31, 2021	Year Ending Dec. 31, 2020
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**DEPRECIATION, DEPLETION, AND AMORTIZATION OF GAS PLANT (ACCOUNTS 403,404.1,404.2,404.3,405)**  
*(Except Amortization of Acquisition Adjustment) (Continued)*

obtained. If average balances are used, state the method of averaging used. For column (c) report available information for each plant functional classification listed in column (a). If composite depreciation accounting is used, report available information called for in columns (b) and (c) on this basis. Where the unit-of-production method is used

to determine depreciation charges, shown in a footnote any revisions made to estimated gas reserves.  
3. If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state in a footnote the amounts and nature of the provisions and the plant item to which related.

Section A. Summary of Depreciation, Depletion an Amortization Charges

Amortization of Other Limited-Term Gas Plant (Account 404.3)  (e)	Amortization of Other Gas Plant (Account 405)  (f)	Total (b to f)  (g)	Functional Classification  (f)	Line No.
			Intangible Plant	1
			Production plant, manufactured gas	2
		\$ -	Production and gathering plant	3
			Products extraction plant	4
			Underground gas storage plant	5
		1,312,544	Other storage plant	6
			Base load LNG terminaling & process	7
		8,485,409	Transmission plant	8
		57,500,966	Distribution plant	9
		6,934,411	General plant	10
			Common plant-gas	11
		\$ 74,233,330	TOTAL	12

NAME OF RESPONDENT New Jersey Natural Gas Company	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report March 31, 2021	Year Ending Dec. 31, 2020
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**DEPRECIATION, DEPLETION, AND AMORTIZATION OF GAS PLANT (Continued)**

4. Add rows as necessary to complete report all data. Number the addition rows in sequence as 2.01, 2.02, 3.01, 3.02, etc

Section B. Factors Used in Estimating Depreciation Charges

Line No.	Functional Classification  (a)	Plant Bases (thousands)  (b)	Applied Depreciation of Amortization Rates (percent)  (c)
1	Production and gathering plant		
2	Offshore		
3	Onshore		
4	Underground gas storage plant		
5	Transmission plant		
6	Offshore		
7	Onshore		
8	General plant		
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15	TOTAL		

Depreciation is computed on a straight line basis at the end of each fiscal year by applying rates approved by the BPU to the average annual balance of each plant account. The schedule at page 338A lists approved rates for all plant accounts effective December, 2019 in accordance with Board Order in Docket # GR19030420

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**NEW JERSEY NATURAL GAS COMPANY**  
**DEPRECIATION RATES FOR GAS PLANT**  
**EFFECTIVE JANUARY 1, 2020 - DECEMBER 31, 2020**

Account	Description	Rate
<b>PRODUCTION PLANT</b>		
305.00	Structures & Improvements	0.00%
311.00	Liquid Petroleum Gas Equipment	0.00%
<b>OTHER STORAGE PLANT</b>		
361.00	Structures & Improvements	1.43%
362.00	Gas Holders	1.32%
363.20	Vaporizing Equipment	1.16%
363.30	Compressor Equipment	1.94%
363.40	Measuring & Regulating Equipment	2.78%
363.50	Other Equipment	-4.14%
<b>TRANSMISSION PLANT</b>		
366.00	Structures & Improvements	3.43%
367.00	Mains	2.37%
369.00	Measuring & Regulating Equipment	3.55%
<b>DISTRIBUTION PLANT</b>		
375.01	Structures & Improvements	1.84%
376.00	Mains - Steel	2.83%
376.26	Mains - Plastic	2.44%
378.00	Measuring & Regulating Equipment	5.71%
380.01	Services - Steel	2.39%
380.21	Services - Plastic	2.49%
381.01	Meters	3.23%
382.02	Meters - Installations	4.51%
385.00	Industrial Measuring & Regulating Equipment	3.77%
387.00	Other Equipment	9.02%
<b>GENERAL PLANT</b>		
390.02	Leasehold Improvements	1.48%
391.01	Furniture Fixtures & Equipment	25 Year Amortization
391.02	Information Systems	10 Year Amortization
391.03	Data Handling Equipment	10 Year Amortization
391.04	Computer Software	10 Year Amortization
392.00	Transportation Equipment	3.09%
393.00	Stores Equipment	35 Year Amortization
394.00	Tools, Shop & Garage Equipment	20 Year Amortization
395.00	Laboratory Equipment	35 Year Amortization
396.00	Power Operated Equipment	0.19%
397.00	Communication Equipment	20 Year Amortization

<p style="text-align: center;">NAME OF RESPONDENT New Jersey Natural Gas Company</p>	<p>This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission</p>	<p>Date of Report March 31, 2021</p>	<p>Year Ending December 31, 2020</p>
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**INCOME FROM UTILITY PLANT LEASED TO OTHERS (Account 412 and 413)**

1. Report below the following information with respect to utility property leased to others constituting an operating unit or system.

2. For each lease show; (1) name of lessee and description and location of the leased property; (2) revenues; (3) operating expenses classified as to operation, maintenance, depreciation, rents, amortization; and (4) net income from lease for year. Arrange amounts so that deductions appear as a subtraction from revenues, and income as the remainder.

3. Provide a subheading and total for each utility department in addition to a total for all utility departments.

4. Furnish particulars (details) of the method of determining the annual rental for the property.

5. Designate with an asterisk associated companies.

Line No.	
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NAME OF RESPONDENT New Jersey Natural Gas Company	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report March 31, 2021	Year Ending December 31, 2020
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**PARTICULARS CONCERNING CERTAIN INCOME DEDUCTIONS AND INTEREST CHARGES ACCOUNTS**

Report the information specified below, in the order given, for the respective income deduction and interest charges accounts.

(a) Miscellaneous Amortization (Account 425)-Describe the nature of items included in this account, the contra account charged, the total of amortization, charges for the year, and the period of amortization.

(b) Miscellaneous Income Deductions-Report the nature, payee, and amount of other income deductions for the year as required by Accounts 426.1, Donations: 426.2. Life Insurance; 426.3, Penalties; 426.4, Expenditures for Certain Civic, Political and Related Activities; and 426.5, Other Deductions, of the Uniform System of Accounts.

Amounts of less than \$250,000 may be grouped by classes within the above accounts.

(c) Interest on Debt to Associated Companies (Account 430)-For each associated company that incurred interest on debt during the year, indicate the amount and interest rate respectively for (a) advances on notes, (b) advances on open account, (c) notes payable, (d) accounts payable, and (e) other debt, and total interest. Explain the nature of other debt on which interest was incurred during the year.

(d) Other Interest Expense (Account 431) - Report details including the amount and interest rate for other interest charges incurred during the year.

Line No.	Item (a)	Amount (b)
1	Account 426 - Miscellaneous Income Deductions	
2		
3	Account 426.1 - Donations	
4	NJ Shares Program	\$ 66,377
5	Matching Gifts and Other Miscellaneous	1,500
6		
7		<u>\$ 67,877</u>
8		
9	Account 426.5 - Other Deductions	
10	Legal Fees - Outside Services	\$ 600,000
11		
12	Account 431 - Other Interest Expense	
13	Commercial Paper	\$ 66,520
14	Bank Notes	14,468
15	Customer Deposits                   0.75%	218,592
16	Commitment and Remarketing Fees	577,848
17	Miscellaneous	33,351
18		<u>\$ 910,779</u>
19		
20		
21		
22	Accounts 425, 426.2, 426.3, 426.4, 426.5, and 430.	None
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<b>Name of Respondent</b> <b>New Jersey Natural Gas Company</b>	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report March 31, 2021	Year of Report Dec. 31, 2020
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**DISTRIBUTION TYPE SALES BY STATES**

1. Report in total for each State, sales by classes of service. Report main line sales to residential and commercial consumers in total by states. Do not include field and main line sales to industrial consumers; these should be reported on pages 306-308, Field and Main Line industrial Sales of Natural Gas.

Line No.	Name of State (a)	Total Residential, Commercial and Industrial		Residential
		Operating Revenues (Total of (d), (f) and (h)) (b)	Mcf (14.73 psia at 60°F (Total of (e), (g) and (i)) (c)	Operating Revenues (d)
1	NOT APPLICABLE			
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<b>Name of Respondent</b>	This Report is:	Date of Report	Year of Report
<b>New Jersey Natural Gas Company</b>	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	March 31, 2021	Dec. 31, 2020

**DISTRIBUTION TYPE SALES BY STATES (Continued)**

2. Provide totals for sales within each State. the components of mixed gas, i.e., whether natural and oil  
3. Natural gas means either natural gas unmixed or any refinery gasses, natural and color oven gasses, etc., and specify  
mixture of natural and manufactured gas. State in a footnote the approximate percentage of natural gas in the mixture.

Residential (Continued)		Commercial		Industrial		Line No.
Mcf (14.73 paid at 60°F)	Operating Revenues	Mcf (14.73 paid at 60°F)	Operating Revenues	Mcf (14.73 paid at 60°F)		
NOT APPLICABLE						1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49

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**[Next page is 343]**



<b>Name of Respondent</b> <b>New Jersey Natural Gas Company</b>	This Report is:	Date of Report March 31, 2021	Year of Report Dec. 31, 2020
	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		

**RESIDENTIAL AND COMMERCIAL SPACE HEATING CUSTOMERS**

A residential space heating customer is a customer whose major fuel for heating is gas.

Line No.	Item (a)	Residential (b)	Commercial (c)
1	Average Number of Space Heating Customers for the Year (Estimate if not known. Designate with an asterisk if estimated.)		
2	For Space Heating Only, Estimated Average Mcf (14.73 psia at 60°F) Per Customer for the Year		
3	Number of Space Heating Customers Added During the Year		
4	Number of Unfilled Applications for Space Heating at End of Year		

**INTERRUPTIBLE, OFF PEAK, AND FIRM SALES TO DISTRIBUTION SYSTEM INDUSTRIAL CUSTOMERS**

- |   |  |
|---|--|
| <ol style="list-style-type: none"> <li>Report below the average number of interruptible, off peak, and firm industrial customers on local distribution systems of the respondent, and the Mcf of gas sales to these customers for the year.</li> <li>Interruptible customers are those to whom service may be interrupted under terms of the customer's gas contract, or to whom service is required to be interrupted, regardless of contractual arrangements in emergency periods, by law,</li> </ol> | <ol style="list-style-type: none"> <li>ordinances, directive, or other requirement of government authority. State in a footnote the basis on which interruptible customers are reported.</li> <li>Off peak sales are seasonal and other sales which do not occur during wintertime demands.</li> <li>Report pressure base of gas volumes at 14.73 psia at 60°F.</li> </ol> |
|---|--|

Line No.	Item <b>NOT APPLICABLE</b> (a)	Number/Amount (b)
1	Interruptible Customers	
2	Average Number of Customers for the Year	
3	Mcf of Gas Sales for the Year	
4	Off Peak Customers	
5	Average Number of Customers for the Year	
6	Mcf of Gas Sales for the Year	
7	Firm Customers	
8	Average Number of Customers for the Year	
9	Mcf of Gas Sales for the Year	
10	TOTAL Industrial Customers	
11	Average Number of Customers for the Year	
12	Mcf of Gas Sales for the Year	

<b>Name of Respondent</b>  <b>New Jersey Natural Gas Company</b>	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report March 31, 2021	Year of Report Dec. 31, 2020
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**FIELD AND MAIN LINE INDUSTRIAL SALES OF NATURAL GAS**

- |  |  |
|--|--|
| 1. report below particulars (details) concerning sales of natural gas to industrial customers served other than from local distribution systems operated by the respondent. Classify between field sales and transmission sales and further subdivide these sales between sales subject to FERC certification and sales not requiring a FERC certificate. Include also any field and mail line sales, classified as Other Sales to Public Authorities and indicate such inclusion in a footnote. Field sales means sales made from wells, from points along gathering lines in gas field or production areas or from points along transmission lines within field or production areas. Transmission sales means sales made from points along transmission lines not within gas fields or production areas. | 2. Natural gas means either natural gas unmixed, or any mixture of any natural and manufactured gas. Designate with an asterisk, however, any sales of mixed gas. In a footnote state the component of mixed gas, i.e., natural and refinery gases, natural and coke oven gases etc., and specify the approximate percentage of natural gas in the mixture.<br>3. Report separately sales to each field and mail line industrial consumer to which sales of 50,000 Mcf or more were made during the year, grouped and totaled by State. Report other sales in total for each State, showing number of sales grouped.<br>4. Provide separate grand totals for each State in addition to a grand total for all field and main line industrial sales. |
|--|--|

Line No.	Name of Customer (Designate associated companies with an asterisk)  (a)	Latest Effective Docket Number in Which Delivery Was Authorized  (b)	Point of Delivery (State and county, or city)  (c)	Type of Sale (See instr. 6) (d)	Approx. Btu Per Cu. Ft. (e)
1	NOT APPLICABLE				
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<b>Name of Respondent</b>  <b>New Jersey Natural Gas Company</b>	This Report is:	Date of Report	Year of Report
	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	March 31, 2021	Dec. 31, 2020

**FIELD AND MAIN LINE INDUSTRIAL SALES OF NATURAL GAS (Continued)**

5. designate the entries in point of delivery, column (c), that they can be readily identified on map of the respondent's pipe line system.
6. For column (d), use the following codes to designate type of sale: Firm 1: Off peak 2: Interruptible 3: Other 4. Define by appropriate footnote, the meaning of each term in describing the type of sale, indicating specifically any order of priority in service between types of sale and among sales of the same type.
7. On each line following an entry in column (h), itemize separately the adjustment portion of the entry in column (h) (for example, purchased gas, tax, Btu or other rate adjustments). The difference between columns (g) and (h) should be the revenues resulting from the base contract rate named in the docket number entered in

- column (b). Show the effect of purchased gas, tax, Btu, or other rate adjustment provision as the quotient of the total annual revenues received for the year from the application of each rate adjustment provision divided by the annual volume of gas delivered.
8. For each sale of 50,000 Mcf or more per year at each point of delivery, show (a) in column (l) the noncoincidental peak day volume of delivery at pressure base indicated, (b) in column (m) the coincidental system peak day volume of delivery at pressure base indicated and (c) in column (k) the dates of the noncoincidental peak day deliveries. In a footnote state the date of the entire system peak day coincidental delivery. If an estimate is used for any peak day delivery, state the basis for such estimate in a footnote.

Mcf Sold (14.73 psia at 60°F)  (f)	REVENUE				PEAK DAY DELIVERY TO CUSTOMERS			Line No.
	Total (To Nearest Dollar)  (g)	Portion Due to Adjustments) (Itemize)  (h)	Cents per Mcf (To nearest hundredth)		Date (Noncoin.)  (k)	Mcf (14.73 psia at 60°F)		
			Total  (i)	Portion Due to Adjustments  (j)		Noncoincidental  (l)	Coincidental  (m)	
		NOT APPLICABLE						1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39

<b>Name of Respondent</b> <b>New Jersey Natural Gas Company</b>	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report March 31, 2021	Year of Report Dec. 31, 2020
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**FIELD AND MAIN LINE INDUSTRIAL SALES OF NATURAL GAS (Continued)**

Line No.	Name of Customer (Designate associated companies with an asterisk)  (a)	Latest Effective Docket Number in which Delivery was Authorized  (b)	Point of Delivery (State and county, or city)  (c)	Type of Sale (See instr. 6)  (d)	Approx. Btu Per Cu. Ft.  (e)
40	NOT APPLICABLE				
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<b>Name of Respondent</b> <b>New Jersey Natural Gas Company</b>	This Report is:	Date of Report	Year of Report
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**FIELD AND MAIN LINE INDUSTRIAL SALES OF NATURAL GAS (Continued)**

Mcf Sold (14.73 psia at 60°F)  (f)	REVENUE			PEAK DAY DELIVERY TO CUSTOMERS			Line No.	
	Total (To Nearest Dollar)  (g)	Portion Due to Adjustments) (Itemize)  (h)	Cents per Mcf (To nearest hundredth)		Date (Noncoin.)  (k)	Mcf (14.73 psia at 60°F)		
			Total  (i)	Portion Due to Adjustments  (j)		Noncoincidental  (l)		Coincidental  (m)
		NOT APPLICABLE						40
								41
								42
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<b>Name of Respondent</b> <b>New Jersey Natural Gas Company</b>	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report March 31, 2021	<b>Year of Report</b> Dec. 31, 2020
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NUMBER OF GAS DEPARTMENT EMPLOYEES

<p>1. The data on number of employees should be reported for the payroll period ending nearest to October 31, or any payroll period ending 60 days before or after October 31.</p> <p>2. If the respondent's payroll for the reporting period includes any special construction personnel, include such employees on line 3, and show the number of such special</p>	<p>construction employees in a footnote.</p> <p>3. The number of employees assigned to the gas Department from joint functions or combination utilities May be determined by accurate, on the base of employee equivalents. Show the estimated number of equivalent employees attributed to the gas department from joint functions.</p>
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1. Payroll Period Ended (Date)	9/30/2020
2. Total Regular Full-Time Employees	708
3. Total Part-Time and Temporary Employees	6
4. Total Employees	714

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NAME OF RESPONDENT New Jersey Natural Gas Company	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report <i>March 31, 2021</i>	Year Ending Dec. 31, 2020
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**REGULATORY COMMISSION EXPENSES (Account 928)**

1. Report below details of regulatory commission expenses incurred during the current year (or in previous years, if being amortized) relating to formal cases before a regulatory body, or cases in which such a body was a party.

2. In column (b) and (c), indicate whether the expenses were assessed by a regulatory body or were otherwise included by the utility.

Line No.	Description (Furnish name of regulatory commission or body the docket number, and a description of the case)  (a)	Assessed by Regulatory Commission  (b)	Expenses of Utility  (c)	Total Expenses to Date  (d)	Deferred in Account 182.3 at Beginning of Year  (e)
1					
2	CUA/CIP Program Cost		-		
3	CIP Discount Adjustment		-		
4					
5	BPU and Rate Counsel Assessment	\$ 4,909,300			
6	<u>Federal Regulatory Proceedings</u>				
7	Legal Services in Connection with		-	-	
8	Various FERC Dockets				
9					
10	State Regulatory Expenses		-		
11					
12					
13					
14					
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24					
25	TOTAL	\$ 4,909,300	\$ -	\$ -	\$ -



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**REGULATORY COMMISSION EXPENSES (Continued)**

- |  |   |
|--|---|
| 3. show in column (k) any expenses incurred in prior years that are being amortized. List in column (a) the period of amortization.<br>4. Identify separately all annual charge adjustments (ACA). | 5. List in column (f), (g), and (h) expenses incurred during year which were charges currently to income, plant, or other accounts.<br>6. Minor items (less than \$250,000) may be grouped. |
|--|---|

EXPENSES INCURRED DURING YEAR			AMORTIZED DURING YEAR			Deferred in Account 182.3 End of Year	Line No.
CHARGED CURRENTLY TO							
Department (f)	Account No. (g)	Amount (h)	Deferred to Account 182.3 (i)	Contra Account (j)	Amount (k)	(l)	
							1
	928	-					2
	928	-					3
	928	4,909,300					4
	928	-					5
	928	-					6
	928	-					7
	928	-					8
	928	-					9
	928	-					10
	928	-					11
	928	-					12
	928	-					13
	928	-					14
	928	-					15
	928	-					16
	928	-					17
	928	-					18
	928	-					19
	928	-					20
	928	-					21
	928	-					22
	928	-					23
	928	-					24
		\$ 4,909,300	\$ -		\$ -	\$ -	25

<b>Name of Respondent</b> <b>New Jersey Natural Gas Company</b>	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report March 31, 2021	Year of Report Dec. 31, 2020
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**RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES**

- |  |  |
|--|--|
| <p>1. Describe and show below costs incurred and accounts charged during the year for technological research, development, and demonstration (R, D &amp; D) projects initiated, continued, or concluded during the year. Report also support given to others during the year for jointly-sponsored projects, (identify recipient regardless of affiliation.) For any R, D &amp; D work carried on by the respondent in which there is a sharing of costs with others, show separately the respondent's cost for the year and cost chargeable to others. (See definition of research, development, and demonstration in Uniform System of Accounts.)</p> <p>2. Indicate in column (a) the applicable classification, as shown below. Classifications:</p> <p style="margin-left: 20px;">A. Gas R, D &amp; D Performed Internally</p> <p style="margin-left: 40px;">(1) Pipeline</p> <p style="margin-left: 60px;">a. Design</p> <p style="margin-left: 60px;">b. Efficiency</p> | <p>(2) Compressor Station</p> <p style="margin-left: 20px;">a. Design</p> <p style="margin-left: 20px;">b. Efficiency</p> <p>(3) System Planning, Engineering, and Operation</p> <p>(4) Transmission Control and Dispatching</p> <p>(5) LNG Storage and Transportation</p> <p>(6) Underground Storage</p> <p>(7) Other Storage</p> <p>(8) New appliances and New Uses</p> <p>(9) Gas Exploration, Drilling, Production, and Recovery</p> <p>(10) Coal Gasification</p> <p>(11) Synthetic Gas</p> <p>(12) Environmental Research</p> <p>(13) Other (Classify and Include Items in Excess of \$5,000.)</p> <p>(14) Total Cost incurred</p> |
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Line No.	Classification (a)	Description (b)
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<b>NOT APPLICABLE</b> <b>Name of Respondent</b>  <b>New Jersey Natural Gas Company</b>	This Report is:	Date of Report	Year of Report
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RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES (Continued)

3. Include in column (c) all R, D & D items performed internally and in column (d) those items performed outside the company costing \$5,000 or more, briefly describing the specific area of R, D & D (such as safety, corrosion control, pollution, automation, measurement, insulation, type of appliance, etc.). Group items under \$5,000 by classifications and indicate the number of items grouped. Under other, (A.(13) and B.(2)) classify items by type of R, D & D activity.  
NOT APPLICABLE

B. Gas, R, D & D performed Externally  
 (1) Research Support to American Gas Association  
 (2) Research Support to Others (Classify)  
 (3) Total Cost incurred

4. Show in column (e) the account number charged with expenses during the year or the account to which amounts were capitalized during the year, listing Account 107 (Construction Work in Progress) first. Show in column (f) the amounts related to the account charged in column (e).  
 5. Show in column (g) the total unamortized accumulation of costs of projects. This total must equal the balance in Account 188 Research, Development, and Demonstration Expenditures outstanding at the end of the year.  
 6. If costs have not been segregated for R, D & D activities or projects, submit estimates for columns (c), (d) and (f) with such amounts identified by "Est."  
 7. Report separately research and related testing facilities operated by the respondent.

Costs Incurred Internally Current Year (c)	Costs Incurred Internally Current Year (d)	AMOUNTS CHARGED IN CURRENT YEAR		Unamortized Accumulation (g)	Line No.
		Account (e)	Amount (f)		
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NAME OF RESPONDENT New Jersey Natural Gas Company	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report March 31, 2021	Year Ending Dec. 31, 2020
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**DISTRIBUTION OF SALARIES AND WAGES**

Report below the distribution of total salaries and wages for the In determining this segregation of salaries and wages originally Segregate amounts originally charged to clearing accounts to charged to clearing accounts, a method of approximation giving Utility Departments. Construction, Plant Removals, and other /substantially correct results may be used. When reporting detail and enter such amounts in the appropriate lines and columns p of other accounts, enter as many rows as necessary numbered sequentially starting with 74.01, 74.02, etc..

Line No.	Classification	Direct Payroll Distribution	Allocation Payroll Charged for Clearing Accounts	Total
1	Electric			
2	Operation			
3	Production			
4	Transmission			
5	Distribution			
6	Customer Accounts			
7	Customer Service and Informational			
8	Sales			
9	Administrative and General			
10	TOTAL Operation (Total of lines 3 thru 9)			
11	Maintenance			
12	Production			
13	Transmission			
14	Distribution			
15	Administrative and General			
16	TOTAL Maintenance (Total of lines 12 thru 15)			
17	Total Operation and Maintenance			
18	Production (Total of lines 3 thru 12)			
19	Transmission (Total of lines 4 and 13)			
20	Distribution (Total of lines 5 thru 14)			
21	Customer Accounts (line 6)			
22	Customer Service and Informational (line 7)			
23	Sales (line 8)			
24	Administrative and General (Total of lines 9 and 15)			
25	TOTAL Operation and Maintenance (Total of lines 18 thru 24)			
26	Gas			
27	Operation			
28	Production - Manufactured Gas (Relates to LNG)	\$ 30,991	\$ -	\$ 30,991
29	Production - Natural Gas (Including Exploration and Development)	19,161	(2,975)	16,186
30	Other Gas Supply	321,152	148,615	469,767
31	Storage, LNG Terminaling and Processing	381	-	381
32	Transmission	1,659,193	351,289	2,010,482
33	Distribution	17,203,590	2,412,832	19,616,422
34	Customer Accounts	13,805,990	7,664	13,813,654
35	Customer Service and Informational	396,288	-	396,288
36	Sales	2,078,412	7,028	2,085,440
37	Administrative and General	7,871,171	117,389	7,988,560
38	TOTAL Operation (Total of lines 28 thru 37)	43,386,329	3,041,842	46,428,171
39	Maintenance			
40	Production - Manufactured Gas	43,387	-	43,387
41	Production - Natural Gas (including Exploration and Development)	-	-	-
42	Other Gas Supply	-	-	-
43	Storage, LNG Terminaling and Processing	500,820	136,101	636,921
44	Transmission	2,195,944	50,663	2,246,607
45	Distribution	6,425,871	997,781	7,423,652
46	Administrative/General	-	-	-
47	TOTAL Maintenance (Total of lines 40 thru 46)	9,166,022	1,184,544	10,350,566

NAME OF RESPONDENT New Jersey Natural Gas Company		This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> Resubmission	Date of Report March 31, 2021	Year Ending Dec. 31, 2020
DISTRIBUTION OF SALARIES AND WAGES (Continued)				
Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation Payroll Charged for Clearing Accounts (c)	Total (d)
48	Gas (Continued)			
49	Total Operation and Maintenance			
50	Production - Manufactured Gas (Total of lines 28 and 49)	74,378	-	74,378
51	Production - Natural Gas (including Expl. and Dev.) lines	19,161	(2,975)	16,186
52	Other Gas Supply (Total of lines 30 and 42)	321,152	148,615	469,767
53	Storage, LNG Terminating and Processing (Total of lines 31 and 43)	501,201	136,101	637,302
54	Transmission (Total of lines 32 and 44)	3,855,137	401,952	4,257,089
55	Distribution (Total of lines 33 and 45)	23,629,461	3,410,613	27,040,074
56	Customer Accounts (Total of line 34)	13,805,990	7,664	13,813,654
57	Customer Service and Informational (Total of line 35)	396,288	-	396,288
58	Sales (Total of line 36)	2,078,412	7,028	2,085,440
59	Administrative and General (Total of lines 37 and 46)	7,871,171	117,389	7,988,560
60	TOTAL Operations & Maintenance	52,552,351	4,226,387	56,778,738
61	Operation and Maintenance - Other Utility Dept.			-
62	TOTAL ALL Utility Dept. (Total of lines 25, 59, and 61)	52,552,351	4,226,387	56,778,738
63	Utility Plant			
64	Construction (By Utility Departments)			
65	Electric Plant			-
66	Gas Plant	560,351	9,472,235	10,032,587
67	Other			-
68	TOTAL Construction (Total of lines 65 thru 67)	560,351	9,472,235	10,032,587
69	Plant Removal (By Utility Departments)			
70	Electric Plant			
71	Gas Plant	793,130	7,610,429	8,403,560
72	Other			-
73	TOTAL Plant Removal (Total of lines 70 thru 72)			-
74	Other Accounts (specify)	793,130	7,610,429	8,403,560
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75	TOTAL Other Accounts			
76	TOTAL SALARIES AND WAGES	\$ 53,905,833	\$ 21,309,050	\$ 75,214,883

NAME OF RESPONDENT New Jersey Natural Gas Company	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report March 31, 2021	Year Ending December 31, 2020
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**CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES**

1. Report the information specified below for all charges made during the year included in any account (including plant accounts for outside consultative and other professional services. These services include rate, management, construction, engineering, research financial, valuation, legal, accounting, purchasing, advertising, labor relations, and public relations, rendered for the respondent under written or oral arrangement, for which aggregate payments were made during the year to any corporation partnership, organization or any kind, or individual (other than for services as an employee or for payments made for medical and related services) amounting to more than \$250,000, including payments for legislative services, except those which should be reported in Account (426.4 Expenditures for Certain Civic, Political and Related Activities

(a) Name of person or organization rendering services.  
(b) Total charges for the year.

2. Designate associated companies with an asterisk in column (b)

Line No.	Description (a)	* (b)	Amount (in dollars) (c)
1	NJR Allocation Miscellaneous		20,669,958
2	Deloitte & Touche; Parsippany, NJ Financial Services		781,160
3	McCarter & English Legal		326,091
4	Other Miscellaneous		7,356,919
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Name of Respondent	This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report  End of
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**Charges for Outside Professional and Other Consultative Services**

1. Report the information specified below for all charges made during the year included in any account (including plant accounts) for outside consultative and other professional services. These services include rate, management, construction, engineering, research, financial, valuation, legal, accounting, purchasing, advertising, labor relations, and public relations, rendered for the respondent under written or oral arrangement, for which aggregate payments were made during the year to any corporation partnership, organization of any kind, or individual (other than for services as an employee or for payments made for medical and related services) amounting to more than \$250,000, including payments for legislative services, except those which should be reported in Account 426.4 Expenditures for Certain Civic, Political and Related Activities.

- (a) Name of person or organization rendering services.
- (b) Total charges for the year.

2. Sum under a description "Other", all of the aforementioned services amounting to \$250,000 or less.

3. Total under a description "Total", the total of all of the aforementioned services.

4. Charges for outside professional and other consultative services provided by associated (affiliated) companies should be excluded from this schedule and be reported on Page 358, according to the instructions for that schedule.

Line No.	Description  (a)	Amount (in dollars)  (b)
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Name of Respondent	This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report End of
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**Transactions with Associated (Affiliated) Companies**

1. Report below the information called for concerning all goods or services received from or provided to associated (affiliated) companies amounting to more than \$250,000.
2. Sum under a description "Other", all of the aforementioned goods and services amounting to \$250,000 or less.
3. Total under a description "Total", the total of all of the aforementioned goods and services.
4. Where amounts billed to or received from the associated (affiliated) company are based on an allocation process, explain in a footnote the basis of the allocation.

Line No.	Description of the Good or Service (a)	Name of Associated/Affiliated Company (b)	Account(s) Charged or Credited (c)	Amount Charged or Credited (d)
1	Goods or Services Provided by Affiliated Company			
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20	Goods or Services Provided for Affiliated Company			
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NAME OF RESPONDENT New Jersey Natural Gas Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report March 31, 2021	Year Ending December 31, 2020
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**NATURAL GAS RESERVES AND LAND ACREAGE**

4. For non-producing gas lands, report the required information alphabetically by State, County, or offshore area by blocks. Report offshore lands in the same manner as producing gas lands. The land, leasehold, and gas rights costs reported should agree with the amounts carried under Accounts 105, Gas Plant Held for Future Use, and 105.1, Production Properties held for Future Use, and reported in total on pages 214 and 215. Do not report estimates of gas reserves (column (e)) for unproven fields; however, if the company made estimates for such lands and normally includes such estimates in stating its reserve position in connection with proposed financing and for managerial and other purposes, include such estimates on this page.

5. Report the cost of lands, leaseholds, and gas rights in accordance with the provisions of the Uniform System of Accounts for Natural Gas Companies.  
6. For columns (j) and (k), do not duplicate acreages reported for owned lands and leaseholds. Designate with an asterisk royalty interests separately owned.  
7. Indicate by footnote whether acres reported are gross acres or net acres based on proportion of ownership in jointly owned tracts.  
8. Do not include oil mineral interests in the cost of acreage reported.  
9. Report volumes on a pressure base of 14.73 psia at 60°F.

OWNED LANDS (Cont.)	LEASEHOLDS		OWNED GAS RIGHTS		TOTAL		Line No.
Cost (g)	Acres (h)	Cost (i)	Acres (j)	Cost (k)	Acres (l)	Cost (m)	
				NOT APPLICABLE			1
							2
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							39
TOTAL							40

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**CHANGES IN ESTIMATED NATURAL GAS RESERVES**

1. Report below changes (made during the year) in estimated recoverable natural gas reserves of the respondent on acreage acquired before October 8, 1969.

2. In explanations of revisions of basic reserve estimates, identify the changes with the production areas, fields, and horizons as shown on pages 500-501, natural gas reserves. State the type of studies by which change in the reserve estimates was determined, and furnished such other pertinent explanations as appropriate.

3. For any important changes in the estimated reserves due to purchases, sales, or exchanges or natural gas lands, leaseholds, or gas rights, furnish below a brief explanation of the transactions and the Mcf of gas reserves involved.

4. The gas reserves and changes therein to be reported in column (d) are those associated with lands, lease holds, and gas rights included in Account 105, Gas Plant Held for Future Use. (See Gas Plant Accounts instruction 7Gof the U.S. of A.). Do not report estimates of gas reserves for unproven fields; however, if the company has made estimates for such lands and normally includes such estimates in stating its reserve position in connection with proposed financing and for managerial and other purposes, include such estimates on this page and on pages 500-501. Indicate in a footnote the inclusion of such reserve estimates.

5. If the respondent submitted estimates of natural gas reserves to the Commission during the year in connection with any proceeding, such as an application for certificate of convenience and necessity, state in a footnote the amount of such reserve estimate, date of submission and docket number of case with respect to which submitted. Explain that the estimates submitted may differ in amount with the reserves shown on this page and state the estimated amount of difference and the reasons for the difference.

6. Submit each additional information as may be appropriate concerning the size and dependability of natural gas reserves associated with lands, leaseholds, and gas rights owned by the respondent for which reserve estimates are not reported on this page or on pages 500-501.

7. Report pressure base of gas volumes at 14.73 psia at 60°F.

Line No.	Item	Total Gas Reserves (Thousands Mcf)	Reserves of Lands, Leaseholds, and Gas Rights in Service (Thousands Mcf)	Reserves of Lands, Leaseholds, and Gas Rights Held for Future Use (Thousands Mcf)
(a)	(b)	(c)	(d)	
1	Estimated Natural Gas Reserves at Beginning of Year			
2	ADDITIONS			
3	Purchases and Exchanges of Lands, Leaseholds, and Gas Rights			
4	Transfer from Reserves Held for Future Use			
5	Upward Revision of Basic Reserve Estimates (Explain)			
6	Other increases (Explain in a footnote)			
7	TOTAL Additions (Enter Total of lines 3 thru 6)			
8	DEDUCTIONS			
9	Natural Gas Production During Year			
10	Sales and Exchanges of Lands, Leaseholds, and Gas Rights			
11	Transfer of Reserves Held for Future Use to Reserves in Service			
12	Download Revision of Estimates of Recoverable Natural Gas Reserves (Explain)			
13	Other Decreases Explain)			
14	TOTAL Deductions (Enter Total of lines 9 thru 13)			
15	Est. Nat. Gas Reserves at End of Year (Total of lines 1, 7, and 14)			

Notes to Changes in Estimated Natural Gas Reserves

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**CHANGES IN ESTIMATED HYDROCARBON RESERVES AND COSTS, AND NET REALIZABLE VALUE**

1. Report changes during the year in recoverable saleable reserves of the respondent located on acreage acquired after October 7, 1963. Have the reported reserves attested to every three years by an independent appraiser. File the attestation with the Commission along with this report. If the reserves, at the time the reserve determination is made, significantly differ from those reported on this page, file a reconciliation and explanation of such differences along with the attestation.

2. For any important changes in the estimated reserves due to purchases, sales, or exchanges of land, leaseholds, or rights, furnish on page 505 a brief explanation of the transactions and

reserves involved. Also, explain the criteria used to estimate the net realizable value of reserves.

3. For column (d), report the reserves and changes associated with lands, leaseholds, and rights included in Account 105.1, Production Properties Held for Future Use. (See Gas Plant Accounts Instruction 7G of the U.S. of A.)

4. Report pressure base of gas volumes at 14.73 psia at 60°F.

5. For line 16 base the net realizable value of hydrocarbon reserves on the current selling price of the hydrocarbon reserves less estimated costs of extraction, completion, and disposal.

Line No.	Items (a)	Total Reserves Gas (Thousands Mcf) (b)	In Service Gas (Thousands Mcf) (c)	Held for Future Use Gas (Thousands Mcf) (d)	Total Reserves Oil and Liquids (Barrels) (e)	Total Reserves Oil and Liquids (Barrels) (f)
1	Estimated Recoverable Reserves at Beginning of Year					
2	ADDITIONS					
3	Purchases and Exchanges of Lands, Leaseholds, and Rights					
4	Transfers from Reserves Held for Future Use					
5	Upward Revision of Basic Reserve Estimates (Explain in a footnote)		<b>NOT APPLICABLE</b>			
6	Other Increases (Explain in a footnote)					
7	TOTAL Additions (Lines 3 thru 6)					
8	DEDUCTIONS					
9	Production During Year					
10	Sales and Exchanges of Lands, Leaseholds, and Rights					
11	Transfers of Reserves Held for Future Use to Reserves in Service					
12	Downward Revision of Estimates of Recoverable Reserves (Explain in a footnote)					
13	Other Decreases (Explain in a footnote)					
14	TOTAL Deductions (Lines 9 thru 13)					
15	Estimates Recoverable Reserves at End of Year (Enter Total of lines 1,7, and 14)					
16	Net Realizable Value at End of Reporting Year (Explain on age 505): \$					

**NOTES**

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	(2) <input type="checkbox"/>	A Resubmission		

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Explain below items for which explanations are required on page 504, Changes in Estimated Hydrocarbon Reserves and Costs, and Net Realizable Value. For line 16 on page 504, explain the criteria used to estimate such value and provide an explanation of any significant revision in the value of the reserves, other than from the addition of new reserves.

**NOT APPLICABLE**

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**NATURAL GAS PRODUCTION AND GATHERING STATISTICS**

1. The items of plant costs and expenses, lines 1 to 25, represent contributions of accounts prescribed in the Uniform System of Accounts.
2. Plant costs, line 2 to 13 of column (b), should agree with the Gas Production and Gathering Plant entry reported on page 204, Gas Plant in service.
3. Expenses, lines 15 to 25 in column (b) should agree with the total Gas Production and Gathering expenses reported on page 320.
4. Report the pressure base at 14.73 psia at 60°F.
5. In column (c) show costs and expenses relating to leases acquired on or before October 7, 1969.
6. In column (d) show costs and expenses relating to leases acquired on or after October 8, 1969.
7. In column (e) show cost and expense relating to the gathering system.

Line No.	Item  (a)	Total (c, d and e)  (b)	Total Cost and Expenses		
			Old  (c)	New  (d)	Gathering  (e)
1	Production and Gathering Plant				
2	Natural Gas Producing Land, Leaseholds and Gas Rights		NOT APPLICABLE		
3	Rights-of-Way				
4	Other Land and Land Rights				
5	Gas Wells				
6	Field Lines				
7	Field Compressor Standards				
8	Field Measuring and Regulating Stations				
9	Drilling and Cleaning Equipment				
10	Purification Plant				
11	Other Plant and Equipment				
12	Unsuccessful Exploration & Development Costs				
13	TOTAL Production and Gathering Plant (Enter Total of lines 2 thru 12)				
14	Production and Gathering Expenses (Except Depreciation, Depletion and Taxes)				
15	Supervision and Engineering				
16	Production Maps and Records				
17	Gas Well Expenses				
18	Field Line Expenses				
19	Field Compressor Station Expenses				
20	Field Measuring and Regulating Station Expenses				
21	Purification Expenses				
22	Mtce. of Drilling and Cleaning Equipment				
23	Gas Well Royalties				
24	Other Expenses				
25	Rents (Other Than Delay Rentals)				
26	TOTAL Operation and Maintenance Expenses, (Enter Total of lines 15 thru 25)				
27	Amortization and Depletion Expenses				
28	Depreciation Expenses				
29	Taxes (Other Than Income)				
30	TOTAL (Enter Total of lines 27 thru 29)				
31	Gas Produced (in Mcf)				

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<b>PRODUCTS EXTRACTION OPERATIONS - NATURAL GAS</b>				
<p>1. Report below particulars (detail) of operation by the respondent for recovery of gasoline, butane, propane, etc., from natural gas.</p> <p>2. If the respondent received any gas from others for extraction of products, attach a supplemental statement giving particulars (details) of such transactions, State (a) name of company from which such gas was received, (b) name of station in which the gas was processed, (c) Mcf (14.73 psia at 60°F) of gas received, (d) amount paid for the privilege of extracting products,</p>		<p>and (a) account to which amount was charged. Minor quantities of gas received for processing may be reported in total for each extraction plant. Designate with an asterisk associated companies.</p> <p>3. Report expenses relating to operation and maintenance of products extraction facilities, excluding those expenses not so related, such as royalties, marketing expense, products purchased for sales, inventory variations, credits for products used, and including rents and maintenance related to extraction plant facilities.</p>		
Line No.	NOT APPLICABLE	Item  (a)	Total/Item (in Dollars)  (b)	
1		COST OF PLANT		
2		Land and Land Rights		
3		Structures		
4		Equipment		
5		TOTAL Plant (Enter Total of lines 2 thru 4)		
6		EXPENSES		
7		Supervision and Labor		
8		Gas Shrinkage		
9		Fuel		
10		Power		
11		Other		
12		Maintenance		
13		Rents		
14		TOTAL Expenses (Enter Total of lines 7 thru 13)		
15		For Line 9, Do Fuel Costs Include Gas Used from Company's Own Supply?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
16		OPERATING AND STATISTICAL DATA		
17		Products Extracted		
18		Gasoline (Gallons)		
19		Butane (Gallons)		
20		Propane (Gallons)		
21		Other		
22		Gasoline in Storage at End of Year (Gallons)		
23		Gas Processed Data		
24		Respondent's Gas processed Inputs (Mcf)		
25		Gas of Others Processed (Mcf)		
26		Shrinkage of Gas Processed (Mcf)		
27		Gas Used for Fuel (Mcf)		
28		Pressure Base of Measuring Mcf if Different from 14.73 psia at 60°F		
29		Type of Extraction Process		
30		Capacities		
31		Gas Treating Capacity (Mcf Per Day)		
32		Gasoline Output Capacity (Gallons Per Day)		
33		Gasoline Storage Capacity (Gallons)		
34		Statistics		
35		Average Mcf Per Gallon of Gasoline		
36		Plant Investment Per Mcf Daily Treating Capacity		
37		Expenses Per Gallon of Product Recovered		
38		Extracted Products Used by Respondent (Specify in a footnote product, quantity, and use)		



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<b>Compressor Stations</b>				
<p>1. Report below details concerning compressor stations. Use the following subheadings: field compressor stations, products extraction compressor stations, underground storage compressor stations, transmission compressor stations, distribution compressor stations, and other compressor stations.</p> <p>2. For column (a), indicate the production area where such stations are used. Group relatively small field compressor stations by production area. Show the number of stations grouped, identify any station held under a title other than full ownership. State in a footnote the name of owner or co-owner, the nature of respondent's title, and percent of ownership it jointly owned.</p>				
Line No.	Name of Station and Location (a)	Number of Units at Station (b)	Certificated Horsepower for Each Station (c)	Plant Cost (d)
1				
2				
3				
4	Not Applicable			
5				
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**Compressor Stations**

Designate any station that was not operated during the past year. State in a footnote whether the book cost of such station has been retired in the books of account, or what disposition of the station and its book cost are contemplated. Designate any compressor units in transmission compressor stations installed and put into operation during the year and show in a footnote each unit's size and the date the unit was placed in operation.

3. For column (e), include the type of fuel or power, if other than natural gas. If two types of fuel or power are used, show separate entities for natural gas and the other fuel or power.

Line No.	Expenses (except depreciation and taxes) Fuel or Power (e)	Expenses (except depreciation and taxes) Other (f)	Gas for Compressor Fuel in Dth (g)	Operation Data Total Compressor Hours of Operation During Year (h)	Operation Data Number of Compressors Operated at Time of Station Peak (i)	Date of Station Peak (j)
1				<b>NOT APPLICABLE</b>		
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NAME OF RESPONDENT New Jersey Natural Gas Company	This Report is: (1) An Original (2) A Resubmission	Date of Report March 31, 2021	Year Ending Dec. 31, 2020
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**GAS AND OIL WELLS**

1. Report below the particulars (details) concerning gas and oil wells of the respondent which are either producing or capable of production.  
 2. Report the required information alphabetically by states. List wells located offshore separately.  
 3. For column (a), under separate headings, list gas wells first, oil wells second, and combination wells third. Combination wells are wells producing or capable of production from one or more oil reservoirs and also from one or more gas reservoirs. Enter totals for each of the head-

ings (gas wells, oil wells, combination wells). Designate any wells not operated during the past year, and in a footnote state whether the book cost of such wells, or any portion thereof, has been retired in the books of account, or what disposition of the wells and their book cost is contemplated.  
 4. In column (f), report wells reclassified during the year as oil wells, gas wells, or combination wells. Show additions in black and deductions enclosed in parentheses. The total additions equal the total deductions.

Line No.	Location of Wells (a)	Number of wells Beginning of Year (b)	ADDITIONS DURING YEAR			Wells Reclassified (f)	REDUCTIONS DURING YEAR		Number of Wells at End of Year (l)
			Successful Wells Drilled (c)	Wells Purchased (d)	Total (c + d) (e)		Wells Abandoned (g)	Wells Sold (h)	
1	<b>NOT APPLICABLE</b>								
2									
3									
4									
5									
6									
7									
8									
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**FIELD AND STORAGE LINES**

1. Report below the total miles of pipe composing gathering systems and those of underground gas storage projects operated by the respondent during the year. 2. Provide separate subheadings and totals for gathering system field lines and underground storage lines. 3. Report information on gathering system field lines by State.	4. If any field lines or storage lines were not operated during the past year; provide particulars (details) of such lines in a footnote. State whether the book cost of such lines or any portion thereof has been retired in the books of account, or what disposition of the lines and their book cost is contemplated. 5. Report miles of pipe to the nearest tenth of a mile.
--	---

Line No.	Designation (Identification) of Gathering System and Production Area or Storage Area (a)	Total Miles of Pipe (b)
1	<b>NOT APPLICABLE</b>	
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**GAS STORAGE PROJECTS**

1. Report injections and withdrawals of gas for all storage projects used by respondent.

Line No.	Item	Gas Belonging to Respondent (Dth) (B)	Gas Belonging to Others (Dth) (C)	Total Amount (Dth) (D)
<b>STORAGE OPERATIONS (in Dth)</b>				
1	Gas Delivered to Storage			
2	January	(24,569)		(24,569)
3	February	28,705		28,705
4	March	220,338		220,338
5	April	3,799,564		3,799,564
6	May	5,558,960		5,558,960
7	June	2,522,899		2,522,899
8	July	3,017,868		3,017,868
9	August	3,486,314		3,486,314
10	September	3,496,620		3,496,620
11	October	4,279,458		4,279,458
12	November	416,190		416,190
13	December	25,157		25,157
14	TOTAL (Total of lines 2 thru 13)	26,827,504	(a)	26,827,504
<b>Gas Withdrawn From Storage</b>				
16	January	6,343,275		6,343,275
17	February	6,959,017		6,959,017
18	March	3,508,395		3,508,395
19	April	800,281		800,281
20	May	638,954		638,954
21	June	229,452		229,452
22	July	191,316		191,316
23	August	18,547		18,547
24	September	54,010		54,010
25	October	29,186		29,186
26	November	1,374,033		1,374,033
27	December	5,333,917		5,333,917
28	TOTAL (Total of lines 16 thru 27)	25,480,383	(b)	25,480,383

(a) Equals Injections Into Storage, Page 327B.

(b) Equals Withdrawals from Storage, Page 327B.

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**GAS STORAGE PROJECTS (Continued)**

1. On line 4, enter the total storage capacity certified by FERC.

2. Report total amount in dth or other unit, as applicable on lines 2,3,4,7. If quantity is converted from Mcf to Dth, provide conversion factor in a footnote.

Line No.	Item (a)	Total Amount (b)
<b>STORAGE OPERATIONS</b>		
1	Top of Working Gas End of Year	
2	Cushion Gas (including Native Gas)	
3	Total Gas in Reservoir (Total of lines 1 and 2)	
4	Certified Storage capacity	924,000
5	Number of Injection - Withdrawal Wells	
6	Number of Observation Wells	
7	Maximum Days' Withdrawal from Storage	
8	Dare of Maximum Day's Withdrawal	
9	LNG Terminal Companies (in Dth)	
10	Number of Tanks	3
11	Capacity of Tanks	924,000
12	LNG Volume	
13	Received at "Ship Rail"	
14	Transferred to Tanks	
15	Withdrawn from Tanks	
16	"Boil Off" Vaporization Loss	

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**TRANSMISSION LINES**

- |   |   |
|---|---|
| 1. Report below, by state, the total miles of transmission lines of each transmission system operated by respondent at end of year.<br>2. Report separately any lines held under a title other than full ownership. Designate such lines with an asterisk, in column (b) and in a footnote state the name of owner, or co-owner, nature of respondent's title and percent ownership if jointly owned. | 3. Report separately any line that was not operated during the past year. Enter in a footnote the details and state whether the book cost of such a line, or any portion thereof, has been retired in the books of account, or what disposition of the line and its book costs are contemplated.<br>4. Report the number of miles of pipe to one decimal point. |
|---|---|

Line No.	Designation (Identification) of Line or Group of Lines  (a)	*  (b)	Total Miles of Pipe  (c)
1	8" and under		2.69
2	10"		5.99
3	12"		78.23
4	14"		
5	16"		66.25
6	20"		31.54
7	24"		12.05
8	30"		24.69
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25	TOTAL		221.45



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**LIQUEFIED PETROLEUM GAS OPERATIONS**

1. Report the information called for below concerning plants which produce gas from liquefied petroleum gas (LPG).
2. For column (a), give city and State or such other designation necessary to locate plant on a map of the respondent's system.
3. For columns (b) and (c), the plant cost and operation and

maintenance expense of any liquefied petroleum gas installation which is only an adjunct of a manufactured gas plant, may include or exclude (as appropriate) the plant cost and expenses of any plant used jointly with the manufactured gas facilities on the basis of predominant use. Indicate in a footnote how the plant cost and expenses for the liquefied petroleum plant described above are reported.

Line No.	Location of Plant and Year Installed (City, state, etc.) (a)	Cost of Plant (Land struct. Equip.) (b)	Expenses	
			Oper. Maintenance, Plants, etc. (c)	Cost of LPG Used (d)
1	<b>NOT APPLICABLE</b>			
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**LIQUEFIED PETROLEUM GAS OPERATIONS (Continued)**

Designate any plant held under a title other than full ownership and in a footnote state name of owner or co-owner, nature of respondent's title, and percent ownership if jointly owned.  
4. For column (g) report the Mcf that is mixed with natural gas or which is substituted for deliveries normally made from natural gas. Natural gas means either natural gas unmixed or any mixture of natural and manufactured gas or mixture of natural gas and gasified LPG.

5. If any plant was not operated during the past year, give particulars (details) in a footnote, and state whether the book cost of such plant, or any portion thereof, has been retired in the books of account, or what disposition of the plant and its book cost is contemplated.  
6. Report pressure base of gas at 14.73 psia at 60°F. Indicate the Btu content in a footnote.

Gallons of LPG Used  (e)	Gas Produced		LPG Storage Cap. Gallons  (h)	Function of Plant (Base load, Peaking, etc.)  (i)	Line No.
	Amount of Mcf  (f)	Amount of Mcf Mixed with Natural Gas  (g)			
			<b>NOT APPLICABLE</b>		1
					2
					3
					4
					5
					6
					7
					8
					9
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					11
					12
					13
					14
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					39
					40

NAME OF RESPONDENT  New Jersey Natural Gas Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report  March 31, 2021	Year Ending  Dec. 31, 2020
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**Transmission System Peak Deliveries**

1. Report below the total transmission system deliveries of gas (in Dth), excluding deliveries to storage, for the period of system peak deliveries indicated below, during the 12 months embracing the heating season overlapping the year's end for which this report is submitted. The season's peak normally will be reached before the due date of this report, April 30, which permits inclusion of the peak information required on this page. Add rows as necessary to report all data. Number additional rows 6.01, 6.02, etc.

Line No.	Description  NOT APPLICABLE	Dth of Gas Delivered to Interstate Pipelines  (b)	Dth of Gas Delivered to Others  (c)	Total (b) + (c)  (d)
	SECTION A: SINGLE DAY PEAK DELIVERIES			
1				
2	Volumes of Gas Transported			
3	No-Notice Transportation			
4	Other Firm Transportation			
5	Interruptible Transportation			
6				
7	TOTAL			
8	Volumes of Gas Withdrawn from Storage under Storage Contract			
9	No-Notice Storage			
10	Other Firm Storage			
11	Interruptible Storage			
12				
13	TOTAL			
14	Other Operational Activities			
15	Gas Withdrawn from Storage for System Operations			
16	Reduction in Line Pack			
17				
18	TOTAL			
19	SECTION B: CONSECUTIVE THREE-DAY PEAK DELIVERIES			
20				
21	Volumes of Gas Transported			
22	No-Notice Transportation			
23	Other Firm Transportation			
24	Interruptible Transportation			
25				
26	TOTAL			
27	Volumes of Gas Withdrawn from Storage under storage Contract			
28	No-Notice Storage			
29	Other Firm Storage			
30	Interruptible Storage			
31				
32	TOTAL			
33	Other Optional Activities			
34	Gas Withdrawn from Storage for System Operations			
35	Reduction in Line Pack			
36				
37	TOTAL			

NAME OF RESPONDENT New Jersey Natural Gas Company	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report <i>March 31, 2021</i>	Year Ending Dec. 31, 2020
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**AUXILIARY PEAKING FACILITIES**

1. Report below auxiliary facilities of the respondent for meeting seasonal peak demands on the respondent's system, such as underground storage projects, liquefied petroleum gas installations, gas liquefaction plants, oil gas sets, etc.

2. For column (c), for underground storage projects, report the delivery capacity on February 1 of the heating season overlapping the year-end for which this report is submitted.

For other facilities, report the rated maximum daily delivery capacities.

3. For column (d), include or exclude (as appropriate) the cost of any plant used jointly with another facility on the basis of predominant use, unless the auxiliary peaking facility is a separate plant as contemplated by general instruction 12 of the Uniform system of Accounts.

Line No.	Location of Facility  (a)	Type of Facility  (b)	Maximum Daily Delivery Capacity of Facility Dth  (c)	Cost of Facility (in dollars)  (d)	Was Facility Operated on Day of Highest Transmission Peak Delivery?	
					Yes (e)	No (f)
1	<u>LNG PLANT</u>					
2						
3	Howell Twp., NJ	Peaking	150,000		Yes	
4	Stafford Twp., NJ	Peaking	20,000		Yes	
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
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NAME OF RESPONDENT New Jersey Natural Gas Company	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report March 31, 2021	Year Ending Dec. 31, 2020
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**GAS ACCOUNT - NATURAL GAS**

1. The purpose of this schedule is to account for the quantity of natural gas received and delivered by the respondent.
2. Natural gas means either natural unmixed or any mixture of natural and manufactured gas.
3. Enter in column (c) the Dth as reported in the schedules indicated for the items of receipts and deliveries.
4. Indicate in a footnote the quantities of bundled sales and transportation gas and specify the line on which such quantities are listed.
5. If the respondent operates two or more systems which are not inter-connected, submit separate pages for this purpose. Use copies of pages 520.
6. Also indicate by footnote the quantities of gas not subject to Commission regulation which did not incur FERC regulatory costs by showing (1) the local distribution volumes another jurisdictional pipeline delivered to the local distribution company portion of the reporting pipeline (2) the quantities that the reporting pipeline

transported or sold through its local distribution facilities or intrastate facilities and which the reporting pipeline received through gathering facilities or intrastate facilities, but not through any of the intrastate portion of the reporting pipeline, and (3) the gathering line quantities that were not designed for intrastate market or that were not transported through any interstate portion of the reporting pipelines.

7. Also indicate in a footnote (1) the system supply quantities of gas that are stored by the reporting pipeline, during the reporting year and also reported as sales, transportation and compression volumes by the reporting pipeline during the same reporting year (2) the system supply quantities of gas that are stored by the reporting pipeline during the reporting year which the reporting pipeline intends to sell or transport in a future reporting year, and (3) contract storage quantities.

8. Also indicate the volumes of pipeline production field sales that are included in both the company's total sales figure and the company's total transportation figure. Add additional rows as necessary to report all data, numbered 14.U1, 14.U2, etc.

**01 NAME OF SYSTEM**

Line No.	Item (a)	Ref Page No. (b)	Amount of Dth (c)
2	<b>GAS RECEIVED</b>		
3	Gas Purchases (accounts 800-805)	327 C	118,844,283
4	Gas of Others Received for Gathering (Account 489.1)	305	
5	Gas of Others received for Transmission (Account 489.2)	301	
6	Gas of Others Received for Distribution (Account 489.3)	307	
7	Gas of Others Received for Contract Storage (Account 489.4)	328	
8	Exchanged Gas Received from Others (Account 806)	328	
9	Gas Received as Imbalances (Account 806)	332	
10	Receipt of Respondent's Gas Transported by Others (Account 856)		
11	Other Gas Withdrawn from Storage (Explain) Withdrawn from Underground Storage	512	25,480,383
12	Gas Received from Shippers as Compressor Station Fuel		
13	Gas Received from Shippers as Lost and Unaccounted for		
14	Other Receipts (Specify) Gas Received from LNG Storage	327 C	-
15	Total Receipts (Total of lines 3 thru 14)		144,324,666
16	<b>GAS DELIVERED</b>		
17	Gas Sales (Account 480-484)		90,770,887
18	Deliveries of Gas Gathered of Others (Account 489.1)	303	
19	Deliveries of Gas Transported for Others (Account 489.2)	305	
20	Deliveries of Gas Distributed for Others (Account 489.3)	301	
21	Deliveries of Contract Storage Gas (Account 489.4)	307	
22	Exchange Gas Delivered to Others (Account 806)	328	
23	Gas Delivered as Imbalances (Account 806)	328	
24	Deliveries of Gas to Others for Transportation (Account 858)	332	
25	Other Gas Delivered to Storage (Explain) Gas Delivered to Underground Storage	512	26,827,504
26	Gas Used for Compressor Station Fuel	509	
27	Gas Delivered from LNG Storage, NG used by Respondent & Out of State Sales		27,594,679
28	Total Deliveries (Total of lines 17 thru 27.7)		145,193,069
29	<b>GAS UNACCOUNTED FOR</b>		
30	Production System Losses		
31	Gathering System Losses		
32	Transmission System Losses		
33	Distribution System Losses	327 C	(868,404)
34	Storage System Losses		
35	Other Losses (Specify)		
36	Total Unaccounted for (Total of lines 30 thru 35)		(868,404)
37	Total Deliveries & Unaccounted for (Total of lines 28 and 36)		144,324,665

Name of Respondent	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) <b>3/31/21</b>	Year/Period of Report End of 2020
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**Shipper Supplied Gas for the Current Quarter**

1. Report monthly (1) shipper supplied gas for the current quarter and gas consumed in pipeline operations, (2) the disposition of any excess, the accounting recognition given to such disposition and the specific account(s) charged or credited, and (3) the source of gas used to meet any deficiency, the accounting recognition given to the gas used to meet the deficiency, including the accounting basis of the gas and the specific account(s) charged or credited.
2. On lines 7, 14, 22 and 30 report only the dekatherms of gas provided by shippers under tariff terms and conditions for gathering, production/ extraction/processing, transmission, distribution and storage service and the use of that gas for compressor fuel, other operational purposes and lost and unaccounted for. The dekatherms must be broken out by functional categories on Lines 2-6, 9-13, 16-21 and 24-29. The dekatherms must be reported in column (d) unless the company has discounted or negotiated rates which should be reported in columns (b) and (c).
3. On lines 7, 14, 22 and 30 report only the dollar amounts of gas provided by shippers under tariff terms and conditions for gathering, production/ extraction/processing, transmission, distribution and storage service and the use of that gas for compressor fuel, other operational purposes and lost and unaccounted for. The dollar amounts must be broken out by functional categories on Lines 2-6, 9-13, 16-21 and 23-29. The dollar amounts must be reported in column (h) unless the company has discounted or negotiated rates which should be reported in columns (f) and (g). The accounting should disclose the account(s) debited and credited in columns (m) and (n).
4. Indicate in a footnote the basis for valuing the gas reported in Columns (f), (g) and (h).
5. Report in columns (j), (k) and (l) the amount of fuel waived, discounted or reduced as part of a negotiated rate agreement.
6. On lines 32-37 report the dekatherms and dollar value of the excess or deficiency in shipper supplied gas broken out by functional category and whether recourse rate, discounted or negotiated rate.
7. On lines 39 through 51 report the dekatherms, the dollar amount and the account(s) credited in Column (o) for the dispositions of gas listed in column (a).
8. On lines 53 through 65 report the dekatherms, the dollar amount and the account(s) debited in Column (n) for the sources of gas reported in column (a).
9. On lines 66 and 67, report forwardhaul and backhaul volume in Dths of throughput.
10. Where appropriate, provide a full explanation of the allocation process used in reported numbers in a footnote.

Line No.	Item (a)	Month 1 Discounted rate Dth (b)	Month 1 Negotiated Rate Dth (c)	Month 1 Recourse Rate Dth (d)	Month 1 Total Dth (e)
<b>1</b>	<b>SHIPPER SUPPLIED GAS (LINES 13 AND 14 , PAGE 520)</b>				
2	Gathering				
3	Production/Extraction/Processing				
4	Transmission		<b>NOT APPLICABLE</b>		
5	Distribution				
6	Storage				
7	<b>Total Shipper Supplied Gas</b>				
<b>8</b>	<b>LESS GAS USED FOR COMPRESSOR STATION FUEL (LINE 28, PAGE 520)</b>				
9	Gathering				
10	Production/Extraction/Processing				
11	Transmission				
12	Distribution				
13	Storage				
14	<b>Total gas used in compressors</b>				
<b>15</b>	<b>LESS GAS USED FOR OTHER DELIVERIES AND GAS USED FOR OTHER OPERATIONS (LINE 29, PAGE 520) (Footnote)</b>				
16	Gathering				
17	Production/Extraction/Processing				
18	Transmission				
19	Distribution				
20	Storage				
21	Other Deliveries (specify) (footnote details)				
22	<b>Total Gas Used For Other Deliveries And Gas Used For Other Operations</b>				
<b>23</b>	<b>LESS GAS LOST AND UNACCOUNTED FOR (LINE 32, PAGE 520)</b>				
24	Gathering				
25	Production/Extraction/Processing				
26	Transmission				
27	Distribution				
28	Storage				
29	Other Losses (specify) (footnote details)				
30	<b>Total Gas Lost And Unaccounted For</b>				

**Shipper Supplied Gas for the Current Quarter (continued)**

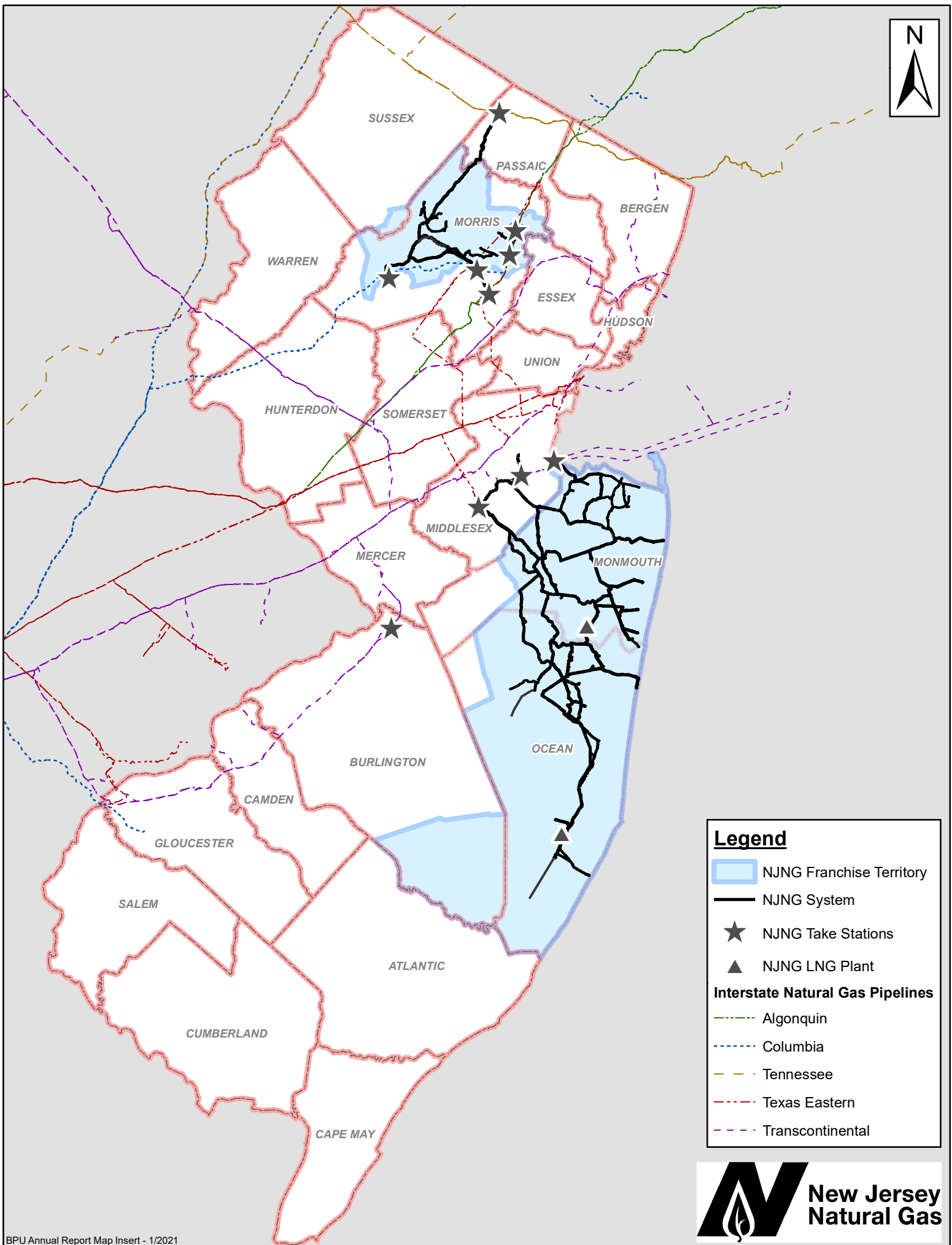
Line No.	Item (a)	Month 1 Discounted rate Dth (b)	Month 1 Negotiated Rate Dth (c)	Month 1 Recourse Rate Dth (d)	Month 1 Total Dth (e)
31	<b>NET EXCESS OR (DEFICIENCY)</b>				
32	Gathering				
33	Production/Extraction		<b>NOT APPLICABLE</b>		
34	Transmission				
35	Distribution				
36	Storage				
37	Total Net Excess Or (Deficiency)				
38	<b>DISPOSITION OF EXCESS GAS:</b>				
39	Gas sold to others				
40	Gas used to meet imbalances				
41	Gas added to system gas				
42	Gas returned to shippers				
43	Other (list)				
44					
45					
46					
47					
48					
49					
50					
51	Total Disposition Of Excess Gas				
52	<b>GAS ACQUIRED TO MEET DEFICIENCY:</b>				
53	System gas				
54	Purchased gas				
55	Other (list)				
56					
57					
58					
59					
60					
61					
62					
63					
64					
65	Total Gas Acquired To Meet Deficiency				

66					
67					
68					



Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 3/31/21	Year/Period of Report  2020
System Maps			

1. Furnish five copies of a system map (one with each filed copy of this report) of the facilities operated by the respondent for the production, gathering, transportation, and sale of natural gas. New maps need not be furnished if no important change has occurred in the facilities operated by the respondent since the date of the maps furnished with a previous year's annual report. If, however, maps are not furnished for this reason, reference should be made in the space below to the year's annual report with which the maps were furnished.
2. Indicate the following information on the maps:
  - (a) Transmission lines.
  - (b) Incremental facilities.
  - (c) Location of gathering areas.
  - (d) Location of zones and rate areas.
  - (e) Location of storage fields.
  - (f) Location of natural gas fields.
  - (g) Location of compressor stations.
  - (h) Normal direction of gas flow (indicated by arrows).
  - (i) Size of pipe.
  - (j) Location of products extraction plants, stabilization plants, purification plants, recycling areas, etc.
  - (k) Principal communities receiving service through the respondent's pipeline.
3. In addition, show on each map: graphic scale of the map; date of the facts the map purports to show; a legend giving all symbols and abbreviations used; designations of facilities leased to or from another company, giving name of such other company.
4. Maps not larger than 24 inches square are desired. If necessary, however, submit larger maps to show essential information. Fold the maps to a size not larger than this report. Bind the maps to the report.



**Legend**

- NJNG Franchise Territory
- NJNG System
- NJNG Take Stations
- NJNG LNG Plant

**Interstate Natural Gas Pipelines**

- Algonquin
- Columbia
- Tennessee
- Texas Eastern
- Transcontinental



NAME OF RESPONDENT  
New Jersey Natural Gas Company

This Report is:  
 An Original  
 A Resubmission

Date of Report  
March 31, 2021

Year Ending  
Dec. 31, 2020

SYSTEM LOAD STATISTICS

1. Report below the information specified.
2. Maximum daily production capacity means the maximum number of therms which can be produced, purified, etc.

Line No.	(a)	Dth (b)
1	Maximum Send-out in Any Other Day (does not include capacity release and off-system sales)-----	642,262
2	Date of Such Maximum -----	1/17/2020
3	Maximum Send-out in Any Consecutive 3-days -----	1,656,567
4	Date of Such Maximum -----	1/20 - 1/22/2020
5	Maximum Daily Production Capacity -----	
6	.....	
7	.....	
8	.....	
9	.....	
10	.....	
11	Manufactured Gas -----	
12	.....	
13	maximum Daily Purchase Capacity ..-----	
14	Total Maximum Daily Production and Purchase Capacity -----	1,062,162
15	Maximum Holder Capacity -----	
16	Monthly Send-out;      January -----	21,564,031
17	February -----	18,698,829
18	March -----	19,877,926
19	April -----	17,535,723
20	May -----	13,065,462
21	June -----	15,653,288
22	July -----	19,563,897
23	August -----	17,866,112
24	September -----	12,385,621
25	October -----	13,935,432
26	November -----	16,135,059
27	December -----	20,874,273
28	Total (Page 329 C)	207,155,652

NAME OF RESPONDENT New Jersey Natural Gas Company	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report March 30, 2021	Year of Report Dec. 31, 2020
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**DISTRIBUTION MAINS**

Report below information called for with respect to distribution mains.

Line No.	Size (Inches) (a)	Kind of Pipe (b)	Feet in Use Beginning of Year (c)	Net Change Inc. or (Dec) (d)	Feet in Use End of Year (e)
1	2" & under	Steel	9,086,071	(212,382)	8,873,689
2	2.5		0	-	0
3	3		0	-	0
4	4		3,055,076	(57,796)	2,997,280
5	5		-	-	-
6	6		2,591,572	(36,728)	2,554,844
7	8		713,302	64,892	778,195
8	10		43,318	-	43,318
9	12		487,898	15,434	503,332
10	14		-	-	-
11	16		202,962	-	202,962
12	20+		86,308	-	86,308
13			-	-	-
14	Subtotal			<u>16,266,509</u>	<u>(226,580)</u>
15	2	Plastic	15,595,040	314,542	15,909,582
16	4		4,849,200	173,762	5,022,962
17	6 - 8		1,747,457	99,862	1,847,319
18	8		146,940	34,670	181,610
19	10 - 12		158,582	-	158,582
20	Subtotal			<u>22,497,219</u>	<u>622,836</u>
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36		<b>Total Feet</b>	38,763,728	396,256	39,159,984
		<b>Total Miles (to 0.1)</b>	7,341.62	75.05	7,416.66

NAME OF RESPONDENT New Jersey Natural Gas Company	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report <i>March 30, 2021</i>	Year Ending Dec. 31, 2020
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**SERVICES**

1. Report below the information relating to complete services.  
2. Extensions of stub services to connect to customer's premises are to be treated as additions to active services and deductions from inactive services for future use.

Line No.	ITEM	TOTAL
1	Total complete services first of year -----	529,517
2		
3	Installed during year -----	10,345
4		
5	Purchased during year -----	0
6		
7		
8		
9	Total -----	539,862
10		
11	Retired during year -----	(9,580)
12	Installed during year -----	0
13	Extensions of incomplete services during year -----	0
14		
15	Total deductions during year -----	(9,580)
16	Total end of year -----	530,282

**METERS**

1. Report below the specified information.

LINE NO.	ITEM	TOTAL
21	Number at beginning of year -----	568,285
22	Acquired during year -----	26,021
23	Total -----	594,306
24	Retired during year -----	(9,580)
25	Number at end of year -----	584,726
26		
27	Meters in stock -----	976
28	Locked meters in customers' premises -----	6,566
29	Regular meters in customers' use -----	567,767
30	Meters in company's use -----	94
31	Total end of year -----	575,403

Notes

<p style="text-align: center;">NAME OF RESPONDENT New Jersey Natural Gas Company</p>	<p>This Report is:  <input checked="" type="checkbox"/> An Original  <input type="checkbox"/> A Resubmission</p>	<p>Date of Report March 31, 2021</p>	<p>Year Ending Dec. 31, 2020</p>
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FOOTNOTE REFERENCE

<p style="text-align: center;">Page No. (a)</p>	<p style="text-align: center;">Line or Item No. (b)</p>	<p style="text-align: center;">Column No. (c)</p>	<p style="text-align: center;">Footnote No. (d)</p>
<p>NOT APPLICABLE</p>			

<p style="text-align: center;">NAME OF RESPONDENT New Jersey Natural Gas Company</p>	<p>This Report is:  <input checked="" type="checkbox"/> An Original  <input type="checkbox"/> A Resubmission</p>	<p>Date of Report March 31, 2021</p>	<p>Year Ending Dec. 31, 2020</p>
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FOOTNOTE TEXT

<p style="text-align: center;">Footnote No. (a)</p>	<p style="text-align: center;">Footnote Text (b)</p>
	<p>NOT APPLICABLE</p>