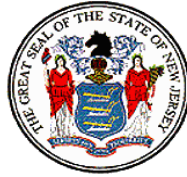


**PHIL MURPHY**  
**GOVERNOR**

**TAHESHA WAY**  
**LT. GOVERNOR**



**State of New Jersey**  
**BOARD OF PUBLIC UTILITIES**  
44 South Clinton Avenue  
Post Office Box 350  
Trenton, New Jersey 08625-0350  
[www.nj.gov/bpu/](http://www.nj.gov/bpu/)  
(609)777-3300

**Christine Guhl-Sadovy**  
**President**

Dr. Zenon Christodoulou  
**Commissioner**

Marian Abdou  
**Commissioner**

Michael Bange  
**Commissioner**

July 16, 2025

Dominick DiRocco  
South Jersey Industries Utilities  
1 South Jersey Place  
Atlantic City, New Jersey 08401  
[ddirocco@sjindustries.com](mailto:ddirocco@sjindustries.com)

Brian O. Lipman Esq., Director  
Division of Rate Counsel  
140 East State Street – 4<sup>th</sup> Floor  
Trenton, NJ 08625  
[blipman@rpa.nj.gov](mailto:blipman@rpa.nj.gov)

RE: IN THE MATTER OF AN AUDIT OF THE AFFILIATED TRANSACTIONS BETWEEN ELIZABETHTOWN GAS COMPANY ("ETG") AND SOUTH JERSEY INDUSTRIES AND ITS AFFILIATES AND ETG'S COMPLIANCE WITH AFFILIATE RELATIONS AND FAIR COMPETITION STANDARDS AND ELECTRIC DISCOUNT AND ENERGY COMPETITION ACT AND A COMPREHENSIVE MANAGEMENT AUDIT OF ELIZABETHTOWN GAS COMPANY PURSUANT TO N.J.S.A. 48:2-16.4, 48:3-49, 48:3-58 AND N.J.A.C. 14:3-2.1- 14:3-12.4, 14:4-5 ET SEQ. Docket No. GA22030141

Dear Mr. DiRocco and Mr. Lipman:

At its July 16, 2025 agenda meeting, the New Jersey Board of Public Utilities ("Board") accepted, for filing purposes only, the final audit report prepared by SAGE Management Consultants, LLC in connection with the audit of Elizabethtown Gas Company, as referenced above. The Board has authorized the release of the redacted version of the report to the public and the confidential version of the report to the appropriate parties. The deadline to file comments with the Board and the Board's Division of Audits is September 16, 2025.

If you have any questions, please contact Alice Bator at (609) 913-6257.

Sincerely,

*Sherri L. Lewis*

Sherri L. Lewis  
Board Secretary

SLL/AB/PB

Encl. (s)