



**MIKIE SHERRILL**  
**GOVERNOR**

**DR. DALE G. CALDWELL**  
**LT. GOVERNOR**

**State of New Jersey**  
**BOARD OF PUBLIC UTILITIES**  
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**Christine Guhl-Sadovy**  
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Dr. Zenon Christodoulou  
**Commissioner**

Michael Bange  
**Commissioner**

Emma Rebhorn  
**Commissioner**

Joseph Coviello  
**Commissioner**

June 10, 2026

Andrew K. Dembia, Regulatory Affairs Counsel  
New Jersey Natural Gas Company  
1415 Wyckoff Road  
P.O. Box 1464  
Wall, NJ 07719  
adembia@njng.com

Brian O. Lipman, Esq., Director  
Division of Rate Counsel  
140 East State Street – 4<sup>th</sup> Floor  
Trenton, NJ 08625  
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RE: In the Matter of an Audit of the Affiliated Transactions between New Jersey Natural Gas Company and New Jersey Resources Corporation and its Affiliates and NJNG's Compliance with Affiliate Relations and Fair Competition Standards and Electric Discount and Energy Competition Act and a Comprehensive Management Audit of New Jersey Natural Gas Pursuant to N.J.S.A. 48:2-16.4, 48:3-49, 48:3-58 and N.J.A.C. 14:3-12.1 – 14:3-12.4, 14:4-3 et seq. – Docket No. GA22020074

Dear Mr. Dembia and Mr. Lipman:

At its June 10, 2026 agenda meeting, the New Jersey Board of Public Utilities ("Board") accepted for filing purposes only the final audit report prepared by The Liberty Consulting Group in the above referenced matter ("Audit Report"). The Board has authorized the release of the redacted version of the Audit Report to the public and the confidential version of the Audit Report to the appropriate parties. The deadline to file comments with the Board and the Board's Division of Audits is October 9, 2026.

If you have any questions, please contact Alice Bator at (609) 292-0626.

Sincerely,

*Sherri L. Lewis*

Sherri L. Lewis  
Secretary of the Board

SLL/ab/ps  
Encl.(s)