

2520042392283

To: Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

In compliance with the requirements of the alternative reporting and disclosure method under Part 1 of Title I of the Employee Retirement Income Security Act of 1974 for unfunded or insured pension plans for a select group of management or highly compensated employees, as set out in Department of labor Regulations 29 C.F.R. 2520.104-23, the following information is provided by the Plan Administrator:

Name and Address of the Employer: New Jersey Resources Corporation
1415 Wyckoff Road
Wall, NJ 07719
Employer Identification Number: 22-2376465

New Jersey Resources Corporation maintains a plan (or plans) primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Number of Plans: One

Number of Participants Eligible in Each Plan as of the Date of this Filing:

Plan	Number
<u>New Jersey Resources Corporation Compensation Deferral</u>	<u>18</u>
_____	_____
_____	_____
_____	_____

If there is any additional information needed, please call me at (732) 938-1091.
Thank you.

Dated: May 19, 1999

New Jersey Resources Corporation
(Name of Employer)

Signed by: Hugo C Bottino
(Plan Administrator)

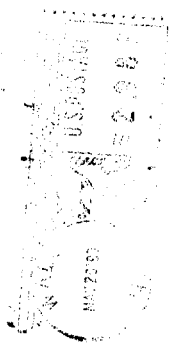
HUGO C BOTTINO

#281



A New Jersey Resources Company

1415 Wyckoff Road • P.O. Box 1464 • Wall, NJ 07719



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Fold at line over top of envelope to
the right of the return address

CERTIFIED

P 518 028 881

MAIL