May 16, 2008

By Facsimile and U.S. Mail

Mr. Edward J. Graham
President and Chief Executive Officer
South Jersey Industries, Inc.
South Jersey Gas Company
1 South Jersey Plaza
Folsom, New Jersey 08037

Re: South Jersey Industries, Inc.
South Jersey Gas Company
Forms 10-K for the Fiscal Years Ended December 31, 2007
File Nos. 1-6364 and 0-22211

Dear Mr. Graham:

We have completed our review of your Forms 10-K and related filings and have no further comments at this time.

Sincerely,

Michael Moran Accounting Branch Chief