



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

July 26, 2017

Stephen H. Clark  
Chief Financial Officer  
South Jersey Industries, Inc.  
1 South Jersey Plaza  
Folsom, New Jersey 08037

**Re: South Jersey Industries, Inc.  
South Jersey Gas Company  
Form 10-K for the Fiscal Year Ended December 31, 2016  
Filed February 27, 2017  
File Nos. 1-6364 and 0-22211**

Dear Mr. Clark:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ William H. Thompson

William H. Thompson  
Accounting Branch Chief  
Office of Consumer Products