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2014 APR 15 PM State of New Jersey

NJ EPU DIVISION OF RATE COUNSEL AST FRONT STREET, 4TH FL CASE MANAGEM TRENTON, NEW JERSEY 08625

CHRIS CHRISTIE Governor

KIM GUADAGNO Lt. Governor

April 10, 2014

STEFANIE A. BRAND Director

Via E-Mail & First Class Mail

Kristi Izzo, Secretary State of New Jersey Board of Public Utilities 44 S. Clinton Avenue (9th Floor) P.O. Box 350 Trenton, New Jersey 08625

Re:

In the Matter of the Petition of the Atlantic City Sewerage Company for Approval of a Financing Program Involving the Issuance of Long Term Debt Through December 31, 2017

BPU Docket No.: WF14020168

Dear Secretary Izzo:

The Division of Rate Counsel (the "Division") is in receipt of the above captioned matter. After careful review of the Petition together with documents submitted by the Petitioner in support of its application and review of Staff Discovery OE1 through OE11 along with responses from the Petitioner, the Division does not object to the approval of this matter.

Please contact the Division of Rate Counsel if we can be of further assistance.

Respectfully submitted,

Stefanie A. Brand Director, Rate Counsel

Debra F. Robinson

Deputy Rate Counsel