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March 20, 2018

Aida Camacho-Welch, Secretary Board of Public Utilities 44 South Clinton Avenue 3<sup>rd</sup> Floor, Suite 314 P.O. Box 350 Trenton, New Jersey 08625-0350

Re:

I/M/O the New Jersey Board of Public Utilities' Consideration of the Tax Cuts and Jobs Act of 2017

Docket No. AX18010001 and ER18030226

Dear Secretary Camacho-Welch:

This law firm represents the New Jersey Large Energy Users Coalition ("NJLEUC").

I have been advised by Board staff that Elizabethtown Gas Company ("Elizabethtown") would not oppose NJLEUC's motion to intervene in this proceeding if NJLEUC provides a list of members that are currently Elizabethtown customers. In response, and in accordance with the Board's ruling in I/M/O the Petition of Public Service Electric and Gas Company for Approval of the Energy Strong Program, Docket Nos. EO13020155 and GO13020156, Order dated October 30, 2013, and without waiving its right to object to the identification of some or all of its members in future proceedings, NJLEUC states that NJLEUC members that currently take natural gas distribution services from Elizabethtown include: Merck, DSM Nutritional Products and United States Gypsum.

Thank you for your anticipated courtesies in this regard.

Respectfully,

Steven S. Goldenberg

SSG:jfp