

NEW JERSEY RESOURCES CORPORATION

COMMUNICATING WITH NON-MANAGEMENT DIRECTORS

(Revised May 11, 2016)

POLICY

New Jersey Resources Corporation and its subsidiaries (the “Company”) are committed to conducting business with integrity and in an ethical manner. This procedure offers the public and employees the opportunity to communicate directly with non-management directors of the Company. Consistent with the Company’s Code of Conduct, any employee who in good faith reports any concerns to the non-management directors will not be punished or retaliated against in any way.

PROCEDURE

Methods of Communication

Members of the public as well as employees may contact non-management directors by calling **Ethicspoint, Inc.**, a toll-free hotline service at **1-866-384-4277**. Ethicspoint is an outside agency not affiliated with the Company whose trained, professional personnel will take the call 24 hours a day, 7 days a week, 365 days a year. You may also communicate via e-mail by visiting **www.ethicspoint.com**. No matter the method of communication, if you decide it should be treated on an anonymous, confidential basis, your request will be honored. While you will not be asked to identify yourself, you will be assigned a unique “Report Key” and asked to create your own password. Once your report is received you will be given a date to check back with Ethicspoint for a progress report on your matter. The Report Key and password will be necessary for you to check on the status of your complaint and to respond to any questions that may come up during the investigation.

Reviewing the Communication

All communications received by Ethicspoint, Inc. will be forwarded to the Company’s General Counsel, the Vice President, Internal Audit, the Chair of the Audit Committee, and the Lead Director of the Board of Directors or the Lead Director’s designated representative (in either case, the “Director Representative”), by the next business day.

Conducting an Investigation

To the extent necessary, all matters will be promptly investigated by one or more of the General Counsel, Vice President of Internal Audit, Chief Financial Officer and Vice President, Chief Human Resources Officer (the “Team”), as the Director Representative deems appropriate. If necessary, the Director Representative may authorize the use of outside counsel and/or experts to assist in the investigation. If an investigation is conducted, the Team will notify the Director Representative of the results as quickly as possible. If the Director Representative agrees that the investigation is completed, the person who made the complaint will be promptly informed of the results and any

actions taken through www.ethicspoint.com by use of the unique Report Key. Reporting to the Non-Management Directors

All communications will be reviewed with all non-management directors at the meeting of the Audit Committee or Executive Session of the Board of Directors following the completion of the investigation. Depending on the nature of the matter, the Director Representative may discuss the matter with the other non-management directors and may act to convene a special meeting of the directors as he/she deems appropriate.

Procedure Assessment

The non-management directors shall assess the effectiveness of this procedure on an annual basis and make whatever revisions or amendments deemed appropriate.

Notice

This procedure shall be posted on the Company's website. Additionally, all employees of the Company will be notified of this procedure as soon as practical following its approval by the Board of Directors and, thereafter, will be reminded during annual Code of Conduct training.

Questions

Any questions regarding this procedure should be addressed to the General Counsel at 1415 Wyckoff Road, Wall, New Jersey 07719, by calling 732-938-1489, or by sending an e-mail to the General Counsel at mdugan@njresources.com.