

NEW JERSEY RESOURCES CORP  
Form 8-K  
December 11, 2007

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**SECURITIES AND EXCHANGE COMMISSION**

**Washington, D.C. 20549**

**FORM 8-K**

**CURRENT REPORT**

**PURSUANT TO SECTION 13 OR 15 (d) OF THE**

**SECURITIES EXCHANGE ACT OF 1934**

Date of Report (Date of earliest event reported): December 11, 2007 (December 10, 2007)

**NEW JERSEY RESOURCES CORPORATION**

(Exact name of registrant as specified in its charter)

**New Jersey**  
(State or other  
jurisdiction  
of  
incorporation)

**1-8359**  
(Commission  
File Number)

**22-2376465**  
(IRS Employer  
Identification  
No.)

**1415 Wyckoff Road**  
**Wall, New Jersey**  
(Address of principal executive offices)

**07719**  
(Zip Code)

**(732) 938-1480**

(Registrant's telephone number, including area code)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2 below):

Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)

Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)

Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

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**Item 2.02 Results of Operations and Financial Condition.**

On December 10, 2007, New Jersey Resources Corporation (the “Company”) issued a press release announcing the restatement of previously reported unaudited financial results for the fourth fiscal quarter and fiscal year ended September 30, 2007 and the restatement of the audited fiscal 2006 and fiscal 2005 financial statements. The restatement was announced in a Form 8-K filed with the SEC on November 30, 2007 and resulted from changes in the accounting treatment of derivative financial instruments at certain unregulated subsidiaries of the Company. A copy of the press release is attached hereto as Exhibit 99.1 and is incorporated herein by reference.

The information in Item 2.02 of this Current Report, including Exhibit 99.1, is being furnished and shall not be deemed “filed” for the purposes of Section 18 of the Securities Exchange Act of 1934, as amended, or otherwise subject to the liabilities of that Section and shall not be deemed incorporated by reference into any registration statement or other document pursuant to the Securities Act of 1933, as amended.

**Item 9.01. Financial Statements and Exhibits**

- (a) Financial statements of businesses acquired: Not applicable.
- (b) Pro forma financial information: Not applicable.
- (c) Exhibits:

<b>Exhibit Number</b>	<b>Description</b>
99.1	News Release dated December 10, 2007

**SIGNATURE**

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

NEW JERSEY RESOURCES CORPORATION

Date: December 11, 2007

By: /s/ Glenn C. Lockwood  
Glenn C. Lockwood  
Senior Vice President and Chief Financial Officer

**EXHIBIT INDEX**

**Exhibit  
Number**

**Description**

99.1 News Release dated December 10, 2007.