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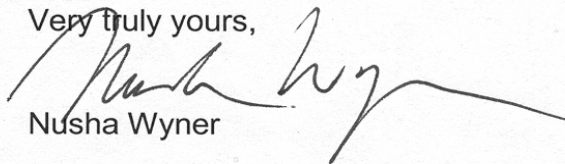
March 28, 2007

To All Licensed Third Party Suppliers:

It has come to my attention that the billing format that is currently being used by some of the third party suppliers is not compliant with New Jersey law. The New Jersey Sales Tax is broken out as a separate charge on the customer bills of these third party suppliers. It should not be shown separately on your customer bills: it should be included in the rates for natural gas or electricity pursuant to N.J.S.A. 54:32B-14 which states, "All sellers of energy or utility service shall include the tax imposed by the "Sales and Use Tax Act" within the purchase price of the tangible personal property or service." If you are showing the New Jersey Sales Tax separately on your customer bills, you need to change your billing format as soon as possible to comply with the law.

Therefore, please send an e-mail to Jacqueline Galka ([Jacqueline.galka@bpu.state.nj.us](mailto:Jacqueline.galka@bpu.state.nj.us)) by April 11, 2007 that, 1) confirms that all of the billing rates shown on your customer bills are inclusive of sales tax, or 2) advises us that you are not compliant with N.J.S.A. 54:32B-14 and provides us with a date by which you can have your bills modified to show the billing rates inclusive of sales tax. Please put "Sales Tax" and your company name in the subject field of the e-mail. If you have any questions regarding this matter, please contact Jacqueline Galka at (973) 648-2244. Thank you for your help in remedying this situation.

Very truly yours,

  
Nusha Wyner