

Ruth Nettles

090125-GU

From: beth.keating@akerman.com
Sent: Friday, October 30, 2009 12:45 PM
To: Filings@psc.state.fl.us
Subject: Docket No. 090125-GU - Petition for Increase in Rates of Florida Division of Chesapeake Utilities Corporation
Attachments: 20091030124011478.pdf

Attached for electronic filing in the referenced Docket, on behalf of the Florida Division of Chesapeake Utilities Corporation, please find the Company's Responses to Staff's 10th Set of Data Requests (Nos. 233-236).

If you have any questions, please do not hesitate to contact me.

Sincerely,
 Beth Keating
 Akerman Senterfitt
 (850) 224-9634
 (850) 521-8002 (direct)
 beth.keating@akerman.com

A. Beth Keating

Akerman Senterfitt
 106 East College Ave., Suite 1200
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B. Docket No. 090125-GU - Petition for Increase in Rates of Florida Division of Chesapeake Utilities Corporation

C. Filed on behalf of the Florida Division of Chesapeake Utilities Corporation

D. Number of Pages: 35

E. Responses to PSC Staff's 10th Set of Data Requests (Nos. 233-236).

DOCUMENT NUMBER-DATE
 10999 OCT 30 8
 FPSC-COMMISSION CLERK



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October 30, 2009

VIA Electronic Filing

Ms. Ann Cole
Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

Re: Docket No. 090125-GU - Petition for increase in rates by Florida Division of Chesapeake Utilities Corporation.

Dear Ms. Cole:

Please accept for filing the Florida Division of Chesapeake Utilities Corporation's responses to the PSC Staff's 10th Data Requests in this Docket (Nos. 233 - 236).

Thank you for your assistance with this filing. Should you have any questions whatsoever, please do not hesitate to contact me.

Sincerely,

Beth Keating
AKERMAN SENTERFITT
106 East College Avenue, Suite 1200
Tallahassee, FL 32302-1877
Phone: (850) 224-9634
Fax: (850) 222-0103

Attorneys for the Florida Division of Chesapeake Utilities Corporation

cc: Patty Christensen
Erik Sayler

DOCUMENT NUMBER-DATE

10999 OCT 30 8

FPS-COMMISSION CLERK

FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION

RE: DOCKET NO. 090125-GU – PETITION FOR INCREASE IN RATES BY FLORIDA
DIVISION OF CHESAPEAKE UTILITIES CORPORATION

RESPONSES TO STAFF'S TENTH DATA REQUESTS NOS. 233 - 236

The Florida Division of Chesapeake Utilities Corporation ("Company" of "Chesapeake") provides the following responses to Staff's Tenth Data Requests (Numbers 233 - 236).

233. Please provide copies of the independent auditor report for the years 2003-2008 for each of the following entities:

- a. Chesapeake Utilities Corporation – Florida Division
- b. Chesapeake Utilities Corporation – Corporate

Company Response: Please see attached independent auditor reports for the years 2000 through 2008 for Chesapeake Utilities Corporation – Florida Division and Chesapeake Utilities Corporation – Corporate. **(Response by Mr. Geoffroy)**

234. In addition to Commission approved conservation programs, please explain or describe whether Chesapeake has any additional conservation programs (i.e., programs where Chesapeake does not receive recovery in Docket No. 090004-GU), and if so, please define "conservation programs" in that context.

Company Response: Chesapeake does not administer any conservation programs other than those approved by the Commission for which costs are recovered in Docket No. 090004-GU. **(Response by Mr. Householder)**

235. Please explain or describe whether Chesapeake sets "internal targets" or some other benchmark for gas conservation, and if so, please define "gas conservation" in that context.

Company Response: Chesapeake participates in the Commission's annual natural gas energy conservation cost recovery docket as provided in Rule 25-17.015. The filing to establish conservation cost recovery factors (usually in September) includes a forecast for the following year of allowance costs for each of the Company's approved programs. The basis for the cost projections is an

estimate of the number of allowances (and appliance types) that are expected during the year. As part of the Docket filings each year, the Company reports the number of expected vs. actual installations for each of its approved programs.

It should be noted that the Company is not required to establish conservation goals under FEECA (ss. 366.81 F.S.). The gas conservation programs authorized by the Commission have historically focused on achieving FEECA's principal objective: "Reduction in, and control of, the growth rates of electric consumption and of weather-sensitive peak demand are of particular importance." Gas conservation programs encourage the installation of gas appliances to displace electric appliances. The gas programs require that appliances installed under the programs meet the standards set in the Florida Energy Code for Building Construction. In addition, the Company received Commission approval in 2007 to expand its residential conservation programs (new and existing residences) to include a gas tankless water heating program. The tankless units are significantly more efficient than standard storage tank water heaters based on Department of Energy test procedures (DOE Uniform Test Method for Measuring the Energy Consumption of Water Heaters, Appendix E to Subpart B, Title 10 CFR 430).

The Company defines "gas conservation" in the context of its Commission approved programs as provided in Rule 25-17, F.A.C., under the statutory authority granted the Commission in FEECA. The FEECA intent language as quoted above is clear. Gas conservation programs directly contribute to FEECA's stated objectives of reducing and controlling the growth rates of electric consumption and demand, as well as "...increasing the efficiency and cost effectiveness of electricity and natural gas production and use". The Company does not set "internal targets" for conservation. Those targets are set by Commission order during the annual gas conservation docket approving the following year's cost recovery rates. **(Response by Mr. Householder)**

236. Please explain or describe how the proposed Solar Water Heating System pilot assists Chesapeake in achieving those "internal targets," and if not, please explain or describe whether the pilot program satisfies some other conservation type program.

Company Response: The proposed Solar Water Heating Administrative and Billing Service pilot program is not a conservation program. The Company has proposed an experimental rate to recover its costs to provide a billing agent service to third parties engaged in the installation of combination thermal solar and natural gas water heating systems. The Company is not attempting to recover any of the administrative costs related to providing the billing service through conservation – that is what the experimental monthly billing rate is intended to recover.

However, the Company believes that customers installing the combination solar/natural gas water heating system would qualify for a gas water heater allowance payment under one of the Company's existing approved residential programs (Residential New Construction Program, Residential Appliance Replacement Program or Residential Appliance retention Program). The Company would intend to recover the cost of any residential gas water heating conservation allowances paid to such customers. In addition, the Company plans to promote the installation of solar/gas water heating systems utilizing residential program advertising funds and the Conservation Education Program, as included in the conservation cost recovery filing.

The installation of any residential gas water heater that displaces or replaces an electric water heater or retains an existing gas water heating customer would be eligible for a conservation allowance. Such installations would contribute to the installation targets established by the Company in its cost recovery filing. In addition, the installation of thermal solar/gas water heating systems would appear to be entirely consistent with FEECA, as noted by the following intent language from ss. 366.81 F.S.

"...Since solutions to our energy problems are complex, the Legislature intends that the use of solar energy, renewable energy sources, highly efficient systems, cogeneration, and load-control systems be encouraged. Accordingly, in exercising its jurisdiction, the commission shall not approve any rate or rate structure which discriminates against any class of customers on account of the use of such facilities, systems, or devices. This expression of legislative intent shall not be construed to preclude experimental rates, rate structures, or programs. The Legislature further finds and declares that ss. 366.80-366.85 and 403.519 are to be liberally construed in order to meet the complex problems of reducing and controlling the growth rates of electric consumption and reducing the growth rates of weather-sensitive peak demand; increasing the overall efficiency and cost-effectiveness of electricity and natural gas production and use; encouraging further development of demand-side renewable energy systems; and conserving expensive resources, particularly petroleum fuels."

The above language would seem to indicate that the Legislature intended that the Commission encourage the use of solar energy and promotes the idea of experimental rates and programs to expand the use of such equipment. The Company's proposed experimental billing service and rate would help facilitate the installation of renewable energy systems. **(Response by Mr. Householder)**

Attachment for
Data Request 233a

PricewaterhouseCoopers LLP
Suite 2800
400 North Ashley Street
Tampa, FL 33602-4379
Telephone (813) 223 7577
Facsimile (813) 224 9436

Report of Independent Certified Public Accountants

To the Board of Directors
The Florida Division of Chesapeake Utilities Corporation

Our regular examinations of the financial statements of the Florida Division of Chesapeake Utilities Corporation, (a wholly owned subsidiary of Chesapeake Utilities Corporation) are conducted for the purpose of including such financial statements in the consolidated accounts of its parent company, which are included in an annual report to shareholders and on which we have reported separately for the years ended December 31, 2000 and 1999 under date of February 13, 2001. In connection with our examination of the financial statements of the Florida Division of Chesapeake Utilities for the years then ended, we have also reviewed the Comparative Balance Sheet, Statement of Income, and Notes to Financial Statements for the years then ended and the Statement of Retained Earnings and Statement of Cash Flows for the year ended December 31, 2000, included in the accompanying Annual Report of Natural Gas Utilities as filed with the Florida Public Service Commission, for conformity in all material respects with the requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases. Our review for this purpose included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

As discussed in Note 1, these financial statements were prepared in accordance with the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Florida Division of Chesapeake Utilities Corporation as of December 31, 2000 and 1999, the results of its operations and its cash flows for the year ended December 31, 2000, and net income for the year ended December 31, 1999, in accordance with the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases.



This report is intended solely for the information and use of the board of directors and management of the Florida Division of Chesapeake Utilities Corporation and for filing with the Florida Public Service Commission and should not be used for any other purpose.

PricewaterhouseCoopers LLP

February 13, 2001

02 FEB -6 10:00

ACCOUNTS RECEIVABLE

PriceWaterhouseCoopers LLP
101 East Kennedy Boulevard
Suite 1500
Tampa, FL 33602-5147
Telephone (813) 229-0221
Facsimile (813) 229-0646

Report of Independent Certified Public Accountants

To the Board of Directors
The Florida Division of Chesapeake Utilities Corporation

Our regular examinations of the financial statements of the Florida Division of Chesapeake Utilities Corporation, (a wholly owned subsidiary of Chesapeake Utilities Corporation) are conducted for the purpose of including such financial statements in the consolidated accounts of its parent company, which are included in an annual report to shareholders and on which we have reported separately for the years ended December 31, 2001 and 2000 under date of February 8, 2002. In connection with our examination of the financial statements of the Florida Division of Chesapeake Utilities for the years then ended, we have also reviewed the Comparative Balance Sheet, Statement of Income, and Notes to Financial Statements for the years then ended and the Statement of Retained Earnings and Statement of Cash Flows for the year ended December 31, 2001, included in the accompanying Annual Report of Natural Gas Utilities as filed with the Florida Public Service Commission, for conformity in all material respects with the requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases. Our review for this purpose included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

As discussed in Note 1, these financial statements were prepared in accordance with the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Florida Division of Chesapeake Utilities Corporation as of December 31, 2001 and 2000, the results of its operations and its cash flows for the year ended December 31, 2001, and net income for the year ended December 31, 2000, in accordance with the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases.

This report is intended solely for the information and use of the board of directors and management of the Florida Division of Chesapeake Utilities Corporation and for filing with the Florida Public Service Commission and should not be used for any other purpose.

PriceWaterhouseCoopers LLP

February 8, 2001

PriceWaterhouseCoopers LLP
101 East Kennedy Boulevard
Suite 1500
Tampa, FL 33602-5147
Telephone (813) 229-0221
Facsimile (813) 229-3646

Report of Independent Certified Public Accountants

To the Board of Directors
Florida Division of Chesapeake Utilities Corporation

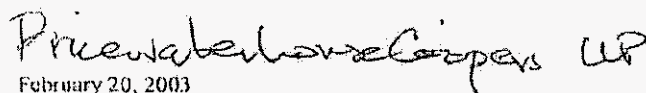
Our regular examinations of the financial statements of Florida Division of Chesapeake Utilities Corporation (a wholly-owned subsidiary of Chesapeake Utilities Corporation) is conducted for the purpose of including such financial statements in the consolidated accounts of its parent company, which are included in an annual report to shareholders and on which we have reported separately for the years ended December 31, 2002 and 2001 under date of February 20, 2003. In connection with our examination of the financial statements of Florida Division of Chesapeake Utilities Corporation for the years then ended, we have also reviewed the Comparative Balance Sheet, Statement of Income, and Notes to Financial Statements for the years then ended and the Statement of Retained Earnings and Statement of Cash Flows for the year ended December 31, 2002 included in the accompanying Annual Report of Natural Gas Utilities as filed with the Florida Public Service Commission, for conformity in all material respects with the requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases. Our review for this purpose included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

We conducted our audits in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

As discussed in Note 1, these financial statements were prepared in accordance with the accounting requirements of the Federal Energy Regulatory Commission as set forth in the applicable Uniform System of Accounts and published accounting releases, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Florida Division of Chesapeake Utilities Corporation at December 31, 2002 and 2001 and the results of its operations and its cash flows for the year ended December 31, 2002, and net income for the year ended December 31, 2002, in accordance with the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases.

This report is intended solely for the information and use of the board of directors and management of the Florida Division of Chesapeake Utilities Corporation and for filing with the Florida Public Service Commission and should not be used for any other purpose.


February 20, 2003

Report of Independent Auditors

To the Board of Directors
The Florida Division of Chesapeake Utilities Corporation

Our regular examinations of the financial statements of the Florida Division of Chesapeake Utilities Corporation are conducted for the purpose of including such financial statements in the consolidated accounts of its parent company, which are included in an annual report to shareholders and on which we have reported separately for the years ended December 31, 2003 and 2002 under date of February 19, 2004. In connection with our examination of the financial statements of the Florida Division of Chesapeake Utilities for the years then ended, we have also reviewed the Comparative Balance Sheet, Statement of Income and Notes to Financial Statements for the years then ended included in the accompanying Annual Report of Natural Gas Utilities as filed with the Florida Public Service Commission, for conformity in all material respects with the requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases. Our review for this purpose included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

We conducted our audits in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

As discussed in Note A, these financial statements were prepared in accordance with the accounting requirements of the Federal Energy Regulatory Commission as set forth in the applicable Uniform System of Accounts and published accounting releases, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Florida Division of Chesapeake Utilities Corporation as of December 31, 2003 and 2002 and the results of its operations for the years ended December 31, 2003 and 2002, in accordance with the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases.



To the Board of Directors
The Florida Division of Chesapeake Utilities Corporation
Page 2

As discussed in Note B to the financial statements, the Company adopted Statement of Financial Accounting Standards No. 143, "Accounting for Asset Retirement Obligations," in 2003.

This report is intended solely for the information and use of the board of directors and management of the Florida Division of Chesapeake Utilities Corporation and for filing with the Federal Energy Regulatory Commission and should not be used for any other purpose.

PriceWaterhouseCoopers LLP

February 19, 2004

Report of Independent Registered Public Accounting Firm

To the Board of Directors
Chesapeake Utilities Corporation

Our regular examination of the financial statements of Chesapeake Utilities Corporation – Florida Division (a wholly-owned division of Chesapeake Utilities Corporation) is conducted for the purpose of including such financial statements in the consolidated accounts of its parent company, which are included in an annual report to shareholders and on which we have reported separately for the years ended December 31, 2004 and 2003 under date of March 16, 2005. In connection with our examination of the financial statements of Chesapeake Utilities Corporation – Florida Division for the years then ended, we have also reviewed the Comparative Balance Sheet, Statement of Income, and Notes to Financial Statements on a Consolidated Basis for the years then ended and the Statement of Retained Earnings for the year ended December 31, 2004 included in the accompanying Annual Report of Natural Gas Utilities as filed with the Florida Public Service Commission, for conformity in all material respects with the requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases. Our review for this purpose included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances. The company does not publish an annual report for distribution to any security holders; the company is a subsidiary of Chesapeake Utilities Corporation whose annual report includes the accounts of the company in published consolidated financial statements.

We conducted our audits in accordance with the standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Chesapeake Utilities Corporation – Florida Division at December 31, 2004 and 2003 and the results of its operations and its cash flows for the years then ended in conformity with accounting principles

generally accepted in the United States of America and in accordance with the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases.

This report is intended solely for the information and use of the management of Chesapeake Utilities Corporation – Florida Division and for filing with the Florida Public Service Commission and should not be used for any other purpose.

PricewaterhouseCoopers US

March 16, 2005

Report of Independent Accountants

To the Board of Directors
Chesapeake Utilities Corporation

Our regular examination of the financial statements of Chesapeake Utilities Corporation - Florida Division (a wholly-owned division of Chesapeake Utilities Corporation) is conducted for the purpose of including such financial statements in the consolidated accounts of its parent company, which are included in an annual report to shareholders and on which we have reported separately for the years ended December 31, 2005 and 2004 under date of March 6, 2006. In connection with our examination of the financial statements of Chesapeake Utilities Corporation - Florida Division for the years then ended, we have also reviewed the Comparative Balance Sheet, Statement of Income, and Notes to Financial Statements on a Consolidated Basis for the years then ended and the Statement of Retained Earnings for the year ended December 31, 2005 included in the accompanying Annual Report of Natural Gas Utilities as filed with the Florida Public Service Commission, for conformity in all material respects with the requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases. Our review for this purpose included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances. The company does not publish an annual report for distribution to any security holders; the company is a subsidiary of Chesapeake Utilities Corporation whose annual report includes the accounts of the company in published consolidated financial statements.

We conducted our audits in accordance with the standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Chesapeake Utilities Corporation - Florida Division at December 31, 2005 and 2004 and the results of its operations and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America and in accordance with the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases.

This report is intended solely for the information and use of the management of Chesapeake Utilities Corporation - Florida Division and for filing with the Florida Public Service Commission and should not be used for any other purpose.

PricewaterhouseCoopers LLP

May 31, 2006

07 MAY 22 PM 11:22

Report of Independent Accountants

PricewaterhouseCoopers LLP
125 High Street
Boston, MA 02110
Telephone (617) 530 5000
Facsimile (617) 530 5001

To the Board of Directors
Chesapeake Utilities Corporation

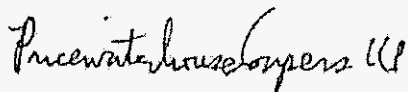
We have audited the accompanying balance sheets of Chesapeake Utilities Corporation - Florida Division as of December 31, 2006, and December 31, 2005, and the accompanying statements of income for each of the two years in the period ended December 31, 2006 and the statement of retained earnings for the year ended December 31, 2006, included on pages 6 through 10 of the accompanying Annual Report of Natural Gas Utilities, as filed with the Florida Public Service Commission. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

These financial statements were prepared in accordance with the accounting requirements of the Federal Energy Regulatory Commission as set forth in the applicable Uniform System of Accounts and published accounting releases, which is a comprehensive basis of accounting other than generally accepted accounting principles in the United States of America.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Chesapeake Utilities Corporation - Florida Division at December 31, 2006 and 2005 and the results of its operations for the years then ended in accordance with the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases.

This report is intended solely for the information and use of the management of Chesapeake Utilities Corporation - Florida Division and for filing with the Florida Public Service Commission and should not be used for any other purpose.



May 31, 2007



Independent Auditor's Report

To the Board of Directors
Chesapeake Utilities Corporation

We have audited the balance sheet of Chesapeake Utilities Corporation - Florida Division as of December 31, 2007, and the accompanying statements of income and retained earnings for the year then ended, included on pages 6 through 11 of the accompanying Annual Report of Natural Gas Utilities, as filed with the Florida Public Service Commission. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audit. The financial statements of Chesapeake Utilities Corporation - Florida Division as of December 31, 2006 and for the year then ended were audited by other auditors whose report dated May 31, 2007, expressed an unqualified opinion on those statements.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As discussed in Note 1 to the financial statements, these financial statements were prepared in accordance with the accounting requirements of the Florida Public Service Commission, which are substantially equivalent to the accounting requirements of the Federal Energy Regulatory Commission as set forth in the applicable Uniform System of Accounts and published accounting releases, which is a comprehensive basis of accounting other than generally accepted accounting principles in the United States of America.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Chesapeake Utilities Corporation - Florida Division as of December 31, 2007 and the results of its operations for the year then ended, in accordance with accounting requirements of the Florida Public Service Commission, which are substantially equivalent to the accounting requirements of the Federal Energy Regulatory Commission as set forth in the applicable Uniform System of Accounts and published accounting releases.

This report is intended solely for the information and use of the board of directors of Chesapeake Utilities Corporation, management of Chesapeake Utilities Corporation - Florida Division and for filing with the Florida Public Service Commission and should not be used for any other purpose.

Beard Miller Company LLP

Beard Miller Company LLP
Reading, Pennsylvania
May 29, 2008



Independent Auditor's Report

To the Board of Directors
Chesapeake Utilities Corporation

We have audited the balance sheets of Chesapeake Utilities Corporation - Florida Division as of December 31, 2008 and 2007, and the accompanying statements of income and retained earnings for the years then ended, included on pages 6 through 11 of the accompanying Annual Report of Natural Gas Utilities, as filed with the Florida Public Service Commission. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

As discussed in Note 1, these financial statements were prepared in accordance with the accounting requirements of the Florida Public Service Commission, which are substantially equivalent to the accounting requirements of the Federal Energy Regulatory Commission as set forth in the applicable Uniform System of Accounts and published accounting releases, which is a comprehensive basis of accounting other than generally accepted accounting principles in the United States of America.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Chesapeake Utilities Corporation - Florida Division as of December 31, 2008 and 2007 and the results of its operations for the years then ended, in accordance with the accounting requirements of the Florida Public Service Commission, which are substantially equivalent to the accounting requirements of the Federal Energy Regulatory Commission as set forth in the applicable Uniform System of Accounts and published accounting releases.

This report is intended solely for the information and use of the board of directors of Chesapeake Utilities Corporation, management of Chesapeake Utilities Corporation - Florida Division and for filing with the Florida Public Service Commission and should not be used for any other purpose.

Beard Miller Company LLP

FLORIDA PUBLIC SERVICE
COMMISSION
REGULATION

06 JUN -2 PM 1:41

Beard Miller Company LLP
Malvern, Pennsylvania
May 26, 2009

Attachment for
Data Request 233b

REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To the Board of Directors and
Stockholders of Chesapeake Utilities Corporation

We have audited the accompanying consolidated balance sheets of Chesapeake Utilities Corporation as of December 31, 2008 and 2007, and the related consolidated statements of income, stockholders' equity, cash flows and income taxes for the years then ended. Chesapeake Utilities Corporation's management is responsible for these consolidated financial statements. Our responsibility is to express an opinion on these consolidated financial statements based on our audits.

We conducted our audits in accordance with the standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Chesapeake Utilities Corporation and subsidiaries as of December 31, 2008 and 2007, and the results of their operations and their cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

We also have audited the adjustments to the 2006 consolidated financial statements to retrospectively reflect the discontinued operations described in Note B. In our opinion, such adjustments were appropriate and have been properly applied. We were not engaged to audit, review, or apply any procedures to the 2006 consolidated financial statements of Chesapeake Utilities Corporation other than with respect to the adjustments and, accordingly, we do not express an opinion or any other form of assurance on the 2006 consolidated financial statements taken as a whole.

We also have audited, in accordance with the standards of the Public Company Accounting Oversight Board (United States), Chesapeake Utilities Corporation's internal control over financial reporting as of December 31, 2008, based on criteria established in *Internal Control—Integrated Framework* issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO), and our report dated March 9, 2009 expressed an unqualified opinion.

Beard Miller Company LLP

Beard Miller Company LLP
Reading, Pennsylvania
March 9, 2009

REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To the Board of Directors and
Stockholders of Chesapeake Utilities Corporation

We have audited Chesapeake Utilities Corporation's internal control over financial reporting as of December 31, 2008, based on criteria established in *Internal Control—Integrated Framework* issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). Chesapeake Utilities Corporation's management is responsible for maintaining effective internal control over financial reporting and for its assessment of the effectiveness of internal control over financial reporting included in the accompanying Management's Report on Internal Control Over Financial Reporting appearing under Item 8. Our responsibility is to express an opinion on the company's internal control over financial reporting based on our audit.

We conducted our audit in accordance with the standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether effective internal control over financial reporting was maintained in all material respects. Our audit of internal control over financial reporting included obtaining an understanding of internal control over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. Our audit also included performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion.

A company's internal control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Because of its inherent limitations, internal control over financial reporting may not prevent or detect misstatements. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

In our opinion, Chesapeake Utilities Corporation maintained, in all material respects, effective internal control over financial reporting as of December 31, 2008, based on criteria established in *Internal Control—Integrated Framework* issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

We have also audited, in accordance with the standards of the Public Company Accounting Oversight Board (United States), the consolidated balance sheets of Chesapeake Utilities Corporation as of December 31, 2008 and 2007, and the related consolidated statements of income, stockholders' equity, cash flows and income taxes for the years then ended, and our report dated March 9, 2009 expressed an unqualified opinion.



Beard Miller Company LLP
Reading, Pennsylvania
March 9, 2009



REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To the Board of Directors and
Stockholders of Chesapeake Utilities Corporation

We have audited the accompanying consolidated balance sheet of Chesapeake Utilities Corporation as of December 31, 2007, and the related consolidated statements of income, stockholders' equity, comprehensive income, cash flows and income taxes for the year then ended. Chesapeake Utilities Corporation's management is responsible for these consolidated financial statements. Our responsibility is to express an opinion on these consolidated financial statements based on our audit.

We conducted our audit in accordance with the standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Chesapeake Utilities Corporation and subsidiaries as of December 31, 2007 and the results of their operations and their cash flows for the year ended in conformity with accounting principles generally accepted in the United States of America.

We also have audited, in accordance with the standards of the Public Company Accounting Oversight Board (United States), Chesapeake Utilities Corporation's internal control over financial reporting as of December 31, 2007, based on criteria established in *Internal Control—Integrated Framework* issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO), and our report dated March 10, 2008 expressed an unqualified opinion.

Beard Miller Company LLP

Beard Miller Company LLP
Reading, Pennsylvania
March 10, 2008



REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To the Board of Directors and
Stockholders of Chesapeake Utilities Corporation

We have audited Chesapeake Utilities Corporation's internal control over financial reporting as of December 31, 2007, based on criteria established in *Internal Control—Integrated Framework* issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). Chesapeake Utilities Corporation's management is responsible for maintaining effective internal control over financial reporting and for its assessment of the effectiveness of internal control over financial reporting included in the accompanying Management's Report on Internal Control Over Financial Reporting appearing under Item 8. Our responsibility is to express an opinion on the company's internal control over financial reporting based on our audit.

We conducted our audit in accordance with the standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether effective internal control over financial reporting was maintained in all material respects. Our audit of internal control over financial reporting included obtaining an understanding of internal control over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. Our audit also included performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion.

A company's internal control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Because of its inherent limitations, internal control over financial reporting may not prevent or detect misstatements. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

In our opinion, Chesapeake Utilities Corporation maintained, in all material respects, effective internal control over financial reporting as of December 31, 2007, based on criteria established in *Internal Control—Integrated Framework* issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

We have also audited, in accordance with the standards of the Public Company Accounting Oversight Board (United States), the consolidated balance sheet of Chesapeake Utilities Corporation as of December 31, 2007, and the related consolidated statements of income, stockholders' equity, comprehensive income, cash flows and income taxes for the year then ended, and our report dated March 10, 2008 expressed an unqualified opinion.

Beard Miller Company LLP

Beard Miller Company LLP
Reading, Pennsylvania
March 10, 2008

REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To the Board of Directors and Stockholders
of Chesapeake Utilities Corporation

In our opinion, the consolidated statements of income, cash flows, stockholders' equity and income taxes for the year ended December 31, 2006, before the effects of the adjustments to retrospectively reflect the discontinued operations described in Note B, present fairly, in all material respects, the results of operations and cash flows of Chesapeake Utilities Corporation and its subsidiaries for the year ended December 31, 2006, in conformity with accounting principles generally accepted in the United States of America (the 2006 financial statements before the effects of the adjustments discussed in Note B are not presented herein). In addition, in our opinion, the financial statement schedule for the year ended December 31, 2006, presents fairly, in all material respects, the information set forth therein when read in conjunction with the related consolidated financial statements before the effects of the adjustments described above. These financial statements and financial statement schedule are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements and financial statement schedule based on our audit. We conducted our audit, before the effects of the adjustments described above, of these statements in accordance with the standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As discussed in Note L to the consolidated financial statements, the Company changed the manner in which it accounts for defined benefit pension and other postretirement plans, effective December 31, 2006.

We were not engaged to audit, review, or apply any procedures to the adjustments to retrospectively reflect the discontinued operations described in Note B and accordingly, we do not express an opinion or any other form of assurance about whether such adjustments are appropriate and have been properly applied. Those adjustments were audited by other auditors.

PricewaterhouseCoopers LLP

PricewaterhouseCoopers LLP
Boston, MA
March 13, 2007

REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To the Board of Directors and Stockholders
of Chesapeake Utilities Corporation

We have completed integrated audits of Chesapeake Utilities Corporation's 2005 and 2004 consolidated financial statements and of its internal control over financial reporting as of December 31, 2005, and an audit of its 2003 financial statements in accordance with the standards of the Public Company Accounting Oversight Board (United States). Our opinions, based on our audits, are presented below.

Consolidated financial statements and financial statement schedule

In our opinion, the consolidated financial statements listed in the index appearing under Item 15(a)(1) present fairly, in all material respects, the financial position of Chesapeake Utilities Corporation and its subsidiaries at December 31, 2005 and 2004, and the results of their operations and their cash flows for each of the three years in the period ended December 31, 2005, in conformity with accounting principles generally accepted in the United States of America. In addition, in our opinion, the financial statement schedule listed in the index appearing under Item 15(a)(2) presents fairly, in all material respects, the information set forth therein when read in conjunction with the related consolidated financial statements. These financial statements and financial statement schedule are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements and financial statement schedule based on our audits. We conducted our audits of these statements in accordance with the standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

Internal control over financial reporting

Also, in our opinion, management's assessment, included in Management's Report on Internal Control Over Financial Reporting appearing under Item 8, that the Company maintained effective internal control over financial reporting as of December 31, 2005, based on criteria established in *Internal Control - Integrated Framework* issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO), is fairly stated, in all material respects, based on those criteria. Furthermore, in our opinion, the Company maintained, in all material respects, effective internal control over financial reporting as of December 31, 2005, based on criteria established in *Internal Control - Integrated Framework* issued by the COSO. The Company's management is responsible for maintaining effective internal control over financial reporting and for its assessment of the effectiveness of internal control over financial reporting. Our responsibility is to express opinions on management's assessment and on the effectiveness of the Company's internal control over financial reporting based on our audit. We conducted our audit of internal control over financial reporting in accordance with the standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether effective internal control over financial reporting was maintained in all material respects. An audit of internal control over financial reporting includes obtaining an understanding of internal control over financial reporting, evaluating management's assessment, testing and evaluating the design and operating effectiveness of internal control, and performing such other procedures as we consider necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinions.

A company's internal control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal control over financial reporting includes those policies and procedures that (i) pertain to the maintenance of records that, in reasonable detail,

accurately and fairly reflect the transactions and dispositions of the assets of the company; (ii) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (iii) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Because of its inherent limitations, internal control over financial reporting may not prevent or detect misstatements. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

PricewaterhouseCoopers LLP

PRICEWATERHOUSECOOPERS LLP
Boston, MA
March 6, 2006



PriceWaterhouseCoopers LLP
One International Place
Boston MA 02110
Telephone (617) 530 5000
Facsimile (617) 530 5001

Report of Independent Registered Public Accounting Firm

To the Board of Directors and Stockholders
of Chesapeake Utilities Corporation

We have completed an integrated audit of Chesapeake Utilities Corporation's 2004 consolidated financial statements and of its internal control over financial reporting as of December 31, 2004 and audits of its 2003 and 2002 consolidated financial statements in accordance with the standards of the Public Company Accounting Oversight Board (United States). Our opinions, based on our audits, are presented below.

Consolidated financial statements and financial statement schedule

In our opinion, the accompanying consolidated balance sheets and the related consolidated statements of income, cash flows, stockholders' equity and income taxes present fairly, in all material respects, the financial position of Chesapeake Utilities Corporation and its subsidiaries at December 31, 2004 and 2003, and the results of their operations and their cash flows for each of the three years in the period ended December 31, 2004 in conformity with accounting principles generally accepted in the United States of America. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits of these statements in accordance with the standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

As discussed in Note G to the consolidated financial statements, the Company adopted Statement of Financial Accounting Standards No. 142, "Goodwill and Other Intangible Assets," in 2002. In addition, as discussed in Note B to the consolidated financial statements, the Company adopted Statement of Financial Accounting Standards No. 143, "Accounting for Asset Retirement Obligations," in 2003.

Internal control over financial reporting

Also, in our opinion, management's assessment, included in the accompanying Management's Report on Internal Control Over Financial Reporting, that the Company maintained effective internal control over financial reporting as of December 31, 2004 based on criteria established in *Internal Control - Integrated Framework* issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO), is fairly stated, in all material respects, based on those criteria. Furthermore, in our opinion, the Company maintained, in all material respects, effective internal control over financial reporting as of December 31, 2004, based on criteria established in *Internal Control - Integrated Framework* issued by the COSO. The Company's management is responsible for maintaining effective internal control over financial reporting and for its assessment of the effectiveness of internal control over financial reporting. Our responsibility is to express opinions on management's assessment and on the effectiveness of the Company's internal control over financial reporting based on our audit. We conducted our audit of internal control over financial reporting in accordance with the standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether effective internal control over financial reporting was maintained in all material respects. An audit of internal control over financial reporting includes obtaining an understanding of internal control over financial reporting, evaluating management's assessment, testing and evaluating the design and operating effectiveness of internal control, and performing such other procedures as we consider necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinions.

A company's internal control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal control over financial reporting includes those policies and procedures that (i) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (ii) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (iii) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Because of its inherent limitations, internal control over financial reporting may not prevent or detect misstatements. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

PricewaterhouseCoopers LLP

March 16, 2005

REPORT OF INDEPENDENT ACCOUNTANTS

To the Board of Directors and Stockholders of Chesapeake Utilities Corporation:

In our opinion, the consolidated financial statements listed in the index appearing under Item 15(a)(1) on page 64 present fairly, in all material respects, the financial position of Chesapeake Utilities Corporation and its subsidiaries at December 31, 2003 and 2002, and the results of their operations and their cash flows for each of the three years in the period ended December 31, 2003 in conformity with accounting principles generally accepted in the United States of America. In addition, in our opinion, the financial statement schedule listed in the index appearing under Item 15(a)(2) on page 64 presents fairly, in all material respects, the information set forth therein when read in conjunction with the related consolidated financial statements. These financial statements and financial statement schedule are the responsibility of the Company's management; our responsibility is to express an opinion on these financial statements and financial statement schedule based on our audits. We conducted our audits of these statements in accordance with auditing standards generally accepted in the United States of America, which require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

As described in Note A to the consolidated financial statements, the Company has restated its December 31, 2002 and 2001 financial statements with respect to utility unbilled revenue accounting matters.

As discussed in Note G to the consolidated financial statements, the Company adopted Statement of Financial Accounting Standards No. 142, "Goodwill and Other Intangible Assets," in 2002. In addition, as discussed in Note B to the consolidated financial statements, the Company adopted Statement of Financial Accounting Standards No. 143, "Accounting for Asset Retirement Obligations," in 2003.

/S/PRICEWATERHOUSECOOPERS LLP

PricewaterhouseCoopers LLP
Philadelphia, Pennsylvania
February 19, 2004

Report of Independent Auditors

To the Board of Directors and Stockholders
of Chesapeake Utilities Corporation:

In our opinion, the consolidated financial statements listed in the index appearing under Item 16(a)(1) on page XX present fairly, in all material respects, the financial position of Chesapeake Utilities Corporation and its subsidiaries at December 31, 2003 and 2002, and the results of their operations and their cash flows for each of the three years in the period ended December 31, 2003 in conformity with accounting principles generally accepted in the United States of America. In addition, in our opinion, the financial statement schedules listed in the index appearing under Item 16(a)(2) on page XX present fairly, in all material respects, the information set forth therein when read in conjunction with the related consolidated financial statements. These financial statements and financial statement schedules are the responsibility of the Company's management; our responsibility is to express an opinion on these financial statements and financial statement schedules based on our audits. We conducted our audits of these statements in accordance with auditing standards generally accepted in the United States of America, which require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

As discussed in Note F to the Consolidated Financial Statements, the Company adopted Statement of Financial Accounting Standards No. 142, "Goodwill and Other Intangible Assets," in 2002.

/s/ PRICEWATERHOUSECOOPERS LLP

PricewaterhouseCoopers LLP
Philadelphia, Pennsylvania
February 20, 2003

REPORT OF INDEPENDENT ACCOUNTANTS

To the Stockholders of Chesapeake Utilities Corporation

In our opinion, the consolidated financial statements listed in the index appearing under Item 14(a)(1) of this Form 10-K present fairly, in all material respects, the financial position of Chesapeake Utilities Corporation and its subsidiaries at December 31, 2001 and 2000, and the results of their operations and their cash flows for each of the three years in the period ended December 31, 2001 in conformity with accounting principles generally accepted in the United States of America. In addition, in our opinion, the financial statement schedule listed in the index appearing under Item 14(a)(2) of this Form 10-K presents fairly, in all material respects, the information set forth therein when read in conjunction with the related consolidated financial statements. The financial statements and the financial statement schedule are the responsibility of the Company's management; our responsibility is to express an opinion on these financial statements and financial statement schedule based on our audits. We conducted our audits of these statements in accordance with auditing standards generally accepted in the United States of America, which require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

/S/ PRICEWATERHOUSE COOPERS LLP

PricewaterhouseCoopers LLP
Philadelphia, Pennsylvania
February 15, 2002

Report of Independent Accountants

To the Stockholders of Chesapeake Utilities Corporation

In our opinion, the consolidated financial statements listed in the index appearing under Item 14(a)(1) of this Form 10-K present fairly, in all material respects, the financial position of Chesapeake Utilities Corporation and its subsidiaries at December 31, 2000 and 1999, and the results of their operations and their cash flows for each of the three years in the period ended December 31, 2000 in conformity with accounting principles generally accepted in the United States of America. In addition, in our opinion, the financial statement schedule listed in the index appearing under Item 14(a)(2) of this Form 10-K presents fairly, in all material respects, the information set forth therein when read in conjunction with the related consolidated financial statements. These financial statements and financial statement schedule are the responsibility of the Company's management; our responsibility is to express an opinion on these financial statements and financial statement schedule based on our audits. We conducted our audits of these statements in accordance with auditing standards generally accepted in the United States of America, which require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

/s/ PRICEWATERHOUSECOOPERS LLP
PRICEWATERHOUSECOOPERS LLP
Philadelphia, Pennsylvania
February 13, 2001

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition for increase in rates by)
Florida Division of Chesapeake Utilities)
Corporation)

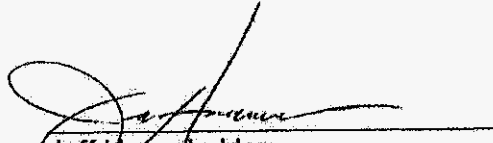
Docket No. 090125-GU

AFFIDAVIT

State of Florida
County of Polk

I, Jeff Householder, having been duly sworn, depose and say that:

1. I am the President of Jeff Householder & Company, Inc., a consulting firm engaged by the Florida Division of Chesapeake Utilities Corporation; and
2. On October 29, 2009 under my direction and supervision, the attached responses (Nos. 234 - 236) to Staff's Tenth Data Request Nos. 233 - 236 were prepared and submitted and are true and correct to the best of my knowledge.

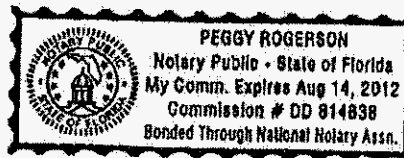

Jeff Householder

Sworn to and subscribed before me this 29th day of October, 2009, by Jeff Householder.


NOTARY PUBLIC
State of Florida

Personally known or Produced Identification _____
Type of identification produced _____

My commission expires:



BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition for increase in rates by)
Florida Division of Chesapeake Utilities)
Corporation)

Docket No. 090125-GU

AFFIDAVIT

State of Florida
County of Polk

I, Thomas A. Geoffroy, having been duly sworn, depose and say that:

1. I am the Vice President of Chesapeake Utilities Corporation; and
2. On October 29, 2009 under my direction and supervision, the attached response (233) to Staff's Tenth Data Request Nos. 233 - 236 was prepared and submitted and is true and correct to the best of my knowledge.

Thomas A. Geoffroy

Thomas A. Geoffroy

Sworn to and subscribed before me this 29th day of October, 2009, by Thomas A. Geoffroy.

Peggy Rogerson

NOTARY PUBLIC
State of Florida

Personally known ✓ or Produced Identification _____
Type of identification produced _____

My commission expires:

