

**Diamond Williams**

100289-GU

**From:** beth.keating@akerman.com  
**Sent:** Thursday, May 13, 2010 11:41 AM  
**To:** Filings@psc.state.fl.us  
**Cc:** Jennifer Brubaker; Dale Mailhot; Andrew Maurey  
**Subject:** New Filing - Request for Authority to Maintain Accounting Records Out of State  
**Attachments:** 20100513113052936.pdf

Attached for filing, please find FPUC's Request for Approval to Maintain Accounting Records Outside the State of Florida. Please do not hesitate to contact me if you have any questions.

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

**A. Person Responsible for this Filing:**

Beth Keating  
 Akerman Senterfitt  
 106 East College Ave, Suite 1200  
 Tallahassee, FL 32301  
 (850) 224-9634  
 (850) 521-8002 (direct)  
 (850) 222-0103 (fax)  
 beth.keating@akerman.com

**B. NEW FILING: Request of Florida Public Utilities Company for Approval to Maintain Accounting Records Outside the State of Florida**

**C. Filed on behalf of: Florida Public Utilities Company**

**D. Pages: 4**

**E. Request for Approval to Maintain Accounting Records Outside the State of Florida**



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Tallahassee, FL 32301  
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850 224 9634 tel 850 222 0103 fax

May 13, 2010

**VIA Electronic Filing**

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

100289-60

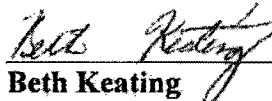
**Re: New filing** – Request of Florida Public Utilities Company for Approval to maintain Accounting Records Outside State of Florida

Dear Ms. Cole:

Attached for filing, please find Florida Public Utilities Company's Request for Approval to Maintain Accounting Records Outside the State of Florida.

Thank you for your assistance with this filing. If 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

Enclosures

cc: (Office of Public Counsel)  
Jennifer Brubaker, Esq.  
Dale Mailhot, Director/APA  
Andrew Maurey, Chief, Rates

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**BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION**

**In re: Request of Florida Public Utilities  
Company for Approval to Maintain  
Accounting Records Outside State of Florida**

Filed: May 13, 2010

100289-GU

**REQUEST FOR APPROVAL TO MAINTAIN  
ACCOUNTING RECORDS OUTSIDE  
THE STATE OF FLORIDA**

Florida Public Utilities Company (FPUC or Company), by and through its undersigned attorneys, hereby seeks approval, in accordance with Rules 25-6.015(1) and 25-7.015(1), Florida Administrative Code, to maintain certain accounting records at the Company's corporate offices in Dover, Delaware, rather than at the Company's Florida offices. In support of this request, FPUC hereby states:

1. The Company is a natural gas and electric utility with its principal offices located at:

Florida Public Utilities Company  
401 South Dixie Highway  
West Palm Beach, FL 33401

2. The name and mailing address of the persons authorized to receive notices are:

Beth Keating  
Akerman Senterfitt  
106 East College Avenue  
Suite 1200  
Tallahassee, Florida 32301

Cheryl Martin  
Florida Public Utilities Company  
P.O. Box 3395  
West Palm Beach, FL 33402-  
33958

3. The Company seeks Commission approval to maintain various accounting records pertaining to its Florida operations at the corporate headquarters of its parent, Chesapeake Utilities Corporation, which is located at :

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Chesapeake Utilities Corporation  
909 Silver Lake Boulevard  
Dover, DE 19904

4. FPUC has recently become a corporate subsidiary of Chesapeake Utilities Corporation. As a result of this transaction, certain accounting functions will be centralized at corporate headquarters in order to reduce internal accounting and auditing costs and to facilitate compliance with Sarbanes-Oxley regulations.

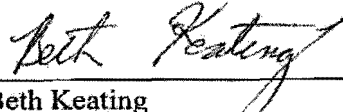
5. Specifically, FPUC intends to retain existing records at its offices in Florida located in West Palm Beach, as well as any future accounting records generated by FPUC personnel and related specifically to FPUC operations. However, going forward, any documents generated by personnel in the Company's new corporate headquarters in Dover, Delaware will be retained at the Dover location, as well as any Journal entries or Accounts payable allocated to FPUC from Corporate or prepared by corporate personnel.

6. Information contained in the Company's accounting records will be accessible via computer at FPUC's West Palm Beach location. In addition, FPUC understands and will comply with the requirements of Rules 25-6.015(2) and 25-7.015(2), Florida Administrative Code, regarding reimbursement of travel expenses associated with Commission staff travel to review Company records located outside of Florida.

WHEREFORE, Florida Public Utilities Company respectfully requests that the Commission allow the Company to maintain certain accounting records at the Company's new corporate headquarters in Dover, Delaware, in accordance with Rules 25-6.015(1) and 25-7.015(1), Florida Administrative Code.

May 13, 2010

Respectfully submitted this 13<sup>th</sup> day of May, 2010.



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Beth Keating  
Akerman Senterfitt Attorneys at Law  
106 East College Avenue, Suite 1200  
Tallahassee, FL 32301  
(850) 224-9634

*Attorneys for Florida Public Utilities Company*