



July 25, 2014

**BY ELECTRONIC FILING/E-PORTAL**

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

**Re: Docket No. 140025-EI - Application for rate increase by Florida Public Utilities Company.**

Dear Ms. Stauffer:

This letter is submitted by Chesapeake Utilities Corporation ("Chesapeake"), in its role as the corporate parent of Florida Public Utilities Company – Electric Division. In accordance with Section 366.071(2)(b), Florida Statutes, please accept this letter as sufficient corporate guarantee by Chesapeake of Florida Public Utilities Company's Corporate Undertaking in the amount of \$2,221,168, for the purpose of guaranteeing potential refunds of interim electric rates collected pursuant to Order No. PSC-14-0372-PCO-EI, issued on July 17, 2014, as amended by Order No. PSC-14-0377-PCO-EI, issued on July 18, 2014. This guarantee shall expire upon the disposition of the referenced amount pursuant to a final, non-appealable resolution of the aforementioned proceeding and release by the Commission of the Corporate Undertaking, which for purposes of giving this guarantee we have assumed will be before December 31, 2014.

Please do not hesitate to contact me at 302-734-6022 if you have any questions whatsoever regarding this filing.

Sincerely,

A handwritten signature in black ink that reads "Beth W. Cooper".

Beth W. Cooper  
Senior Vice President, Chief Financial  
Officer and Corporate Secretary

Cc:/Service List (Docket 140025-EI)