

FPUC-Rate - 0375840

SCHEDULE C-13

TOTAL RATE CASE EXPENSE AND COMPARISONS

PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION
 DOCKET NO. 090125-GU

EXPLANATION: PROVIDE A COMPARISON OF RATE CASE EXPENSES INCURRED OR ANTICIPATED
 FOR THE CURRENT AND MOST RECENT PRIOR CASE WITH EXPLANATION OF ANY CHANGES
 WHICH EXCEED 10% ON AN INDIVIDUAL ITEM BASIS. ALSO PROVIDE AN AMORTIZATION
 SCHEDULE OF RATE CASE EXPENSE AS A PERCENTAGE OF RATE BASE AND OPERATING
 REVENUES AND THE AMOUNT PER CUSTOMER

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/08
 PROJECTED TEST YEAR: 12/31/10
 WITNESS: DEWEY

COMPARISON OF CURRENT RATE CASE EXPENSES WITH PRIOR CASE

LINE NO.	DESCRIPTION	PRIOR CASE 2000	CURRENT CASE 2009	PERCENT CHANGE (TOTAL)	PERCENT CHANGE (ANNUAL)	REASON FOR CHANGE (IF 10% OR GREATER)
1	OUTSIDE CONSULTANTS: COST OF CAPITAL	\$41,000	\$43,500	6.10%	0.68%	
2	OUTSIDE CONSULTANTS: COST OF SERVICE	\$25,000	\$30,000	20.00%	2.22%	
3	LEGAL SERVICES	\$97,500	\$90,000	-7.69%	-0.85%	
4	OTHER EXPENSES	80,000	\$111,500	39.38%	4.38%	
5	TOTAL	<u>\$243,500</u>	<u>\$275,000</u>	<u>12.94%</u>	<u>1.44%</u>	

SCHEDULE OF RATE CASE AMORTIZATION IN THE HISTORIC BASE YEAR

LINE NO.	DESCRIPTION	TOTAL EXPENSES	RATE ORDER AMORTIZATION		AMORTIZED AMOUNT				UNAMORTIZED BALANCE
			DATE	PERIOD	12 ME 11/30/01	12 ME 11/30/02	12 ME 11/30/03	12 ME 11/30/04	
6	CURRENT CASE - 090125-GU	\$275,000	UNKNOWN	4 YEARS	\$0	\$0	\$0	\$0	\$275,000
7	PRIOR CASE - 000108-GU	\$243,500	11/28/2000	4 YEARS	\$60,875	\$60,875	\$60,875	\$60,875	\$0
8		\$0			\$0	\$0	\$0	\$0	\$0
9	TOTAL	<u>\$518,500</u>			<u>\$60,875</u>	<u>\$60,875</u>	<u>\$60,875</u>	<u>\$60,875</u>	<u>\$275,000</u>

		DOCKET NO. 000108-GU	DOCKET NO. 090125-GU
10	RATE CASE EXPENSE INCURRED (ANTICIPATED) AS A PERCENTAGE OF RATE BASE *	1.15%	0.59%
11	RATE CASE EXPENSE INCURRED (ANTICIPATED) AS A PERCENTAGE OF REVENUE *	2.80%	1.87%
12	RATE CASE EXPENSE INCURRED (ANTICIPATED) PER CUSTOMER *	\$20.67	\$18.67

* Per projected test year - 2010

SUPPORTING SCHEDULES:

RECAP SCHEDULES: C-5 p.2