

STATE OF FLORIDA



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AUDITING & FINANCIAL ANALYSIS
(850) 413-6480

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Public Service Commission

September 18, 1997

Anne V. Wood
Accounting and Rates Manager
Chesapeake Utilities Corporation
Florida Division
1015 6th Street
Winter Haven, FL 33881

Re: Docket No. 970428-GH

Dear Ms. Wood:

Enclosed is the second part of the staff report for the portion of the Florida Division of Chesapeake Utilities Corporation covering General Plant Accounts. Please provide your responses to the inquiries in this second part by October 20, 1997, along with the responses for the first part sent September 10, 1997.

If you have any questions or wish to discuss any of this work, please telephone either me at 850-413-6453 or Jeanette Bass at 850-413-6461. We appreciate your cooperation in providing the needed information.

Sincerely,

Patricia S. Lee
US/C Engineer Supervisor

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cc: Division of Electric & Gas
Division of Legal Services
Office of Public Counsel
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