



Public Service Commission

-M-E-M-O-R-A-N-D-U-M-

DATE: August 10, 2000
TO: Division of Competitive Services (Makin)
FROM: Denise N. Vandiver; Division of Regulatory Oversight *DN*
RE: Docket No. 000003-GU; Chesapeake Utilities Corporation
 Response to Audit Report Transmitted by My July 10, 2000 Memorandum
 Period Ended December 31, 1999
 Audit Control No. 00-003-3-2

Chesapeake Utilities Corporation submitted the attached comment regarding the recent PGA audit completed by the Bureau of Auditing. This comment is forwarded for your review.

DNV: sp
 Attachment

cc: Division of Records and Reporting
 Division of Regulatory Oversight (Hoppe/Harvey/File Folder)
 Orlando District Office (Winston)
 Division of Legal Services

Office of Public Counsel

Wayne Schiefelbein
 P. O. Box 13688
 Tallahassee, FL 32317

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FPSC-RECORDS/REPORTING



July 21, 2000

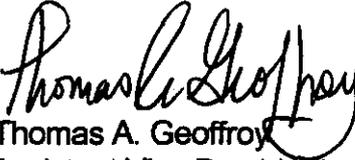
Denise N. Vandiver
Bureau Chief, Auditing Services
Florida Public Services Commission
2540 Shumard Oak Blvd.
Tallahassee, FL 32399-0850

Re: Docket No. 000003-GU: Chesapeake Utilities Corporation
Audit Report: PGA – Period Ended December 31, 1999
Audit Control No. 00-003-3-2

Dear Ms. Vandiver:

Chesapeake staff has reviewed the audit report referenced above. Chesapeake Utilities Corporation has no objection to Exception Number 1 as described in the report.

Sincerely,


Thomas A. Geoffroy
Assistant Vice President

RECEIVED

AUG 08 2000

Florida Public Service Commission
Division of Regulatory Oversight

Central Florida Gas Company
A Division of Chesapeake Utilities Corporation