



September 24, 2007

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COMMISSION
CLERK

Division of Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, FL 32399-0850

Re: Docket No. 070004-GU, Audit Control No. 07-074-2-1

To Division of Commission Clerk:

Chesapeake Utilities Corporation – Florida Division concurs with the findings in the audit report as issued in the above docket, with respect to the Energy Conservation Cost Recovery True-Up for the year end December 31, 2006.

Sincerely,

Brian Bilinski
Senior Financial Analyst

Cc: T. Geoffroy
S. Brown - PSC

DOCUMENT NUMBER-DATE
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COMMISSION CLERK

Central Florida Gas Company
A Division of Chesapeake Utilities Corporation