

110215 - 6U

Diamond Williams

From: Keating, Beth [BKeating@gunster.com]
Sent: Friday, July 01, 2011 12:14 PM
To: Filings@psc.state.fl.us
Subject: New Filing - Joint Request to Maintain Accounting Records Outside Florida
Attachments: 20110701120451375.pdf

Attached for electronic filing, please find the Joint Request by Florida Public Utilities Company and the Florida Division of Chesapeake Utilities Corporation for Approval to Maintain Accounting Records Outside State of Florida. Please do not hesitate to contact me if you have any questions.

Beth Keating
bkeating@gunster.com
Direct Line: (850) 521-1706

a. Person responsible for this electronic filing:

Beth Keating
Gunster, Yoakley & Stewart, P.A.
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b. **New Filing: Joint Request by Florida Public Utilities Company and the Florida Division of Chesapeake Utilities Corporation for Approval to Maintain Accounting Records Outside State of Florida.**

c. On behalf of: Florida Public Utilities Company, Florida Public Utilities Company-Indiantown Division, and Florida Division of Chesapeake Utilities Corporation

d. There are a total of 5 pages.

e. Description: Joint Request for Approval to Maintain Accounting Records Outside State of Florida



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04529 JUL-1 =

FPSC-COMMISSION CLERK

7/1/2011



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FLORIDA'S LAW FIRM FOR BUSINESS

Writer's Direct Dial Number: (850) 521-1706
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110219 -GU

July 1, 2011

VIA ELECTRONIC FILING - FILINGS@PSC.STATE.FL.US

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

Re: New Matter – Joint Request by Florida Public Utilities Company and the Florida Division of Chesapeake Utilities Corporation for Approval to Maintain Accounting Records Outside State of Florida

Dear Ms. Cole:

Attached for electronic filing, please find the Joint Request of Florida Public Utilities Company and the Florida Division of Chesapeake Utilities Corporation for Approval to Maintain Accounting Records Outside State of Florida.

Thank you for your kind assistance with this filing. As always, please don't hesitate to contact me if you have any questions whatsoever.

Sincerely,

Beth Keating
Gunster, Yoakley & Stewart, P.A.
215 South Monroe St., Suite 601
Tallahassee, FL 32301
(850) 521-1706

MEK

DOCUMENT NUMBER - DATE

04529 JUL -11

FPSC-COMMISSION CLERK

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Joint Request of Florida Public Utilities Company and the Florida Division of Chesapeake Utilities Corporation for Approval to Maintain Accounting Records Outside State of Florida

Docket No.:
Filed: July 1, 2011

110215-GU

**JOINT REQUEST FOR APPROVAL TO MAINTAIN
ACCOUNTING RECORDS OUTSIDE
THE STATE OF FLORIDA**

Florida Public Utilities Company ("FPUC") and the Florida Division of Chesapeake Utilities Corporation ("Florida Division") (jointly referred to herein as "Company"), by and through the undersigned attorney, hereby seek approval, in accordance with Rules 25-6.015 (1) and 25-7.015(1), Florida Administrative Code, to maintain all accounting records at the Company's corporate offices in Dover, Delaware, rather than at each entity's separate Florida offices. By this request, FPUC also seeks to include the records of its Indiantown Division (GU 606). In support of this request, FPUC and Florida Division hereby state:

1. FPUC, including the FPUC-Indiantown Division, is a natural gas and electric utility with its principal offices located at

Florida Public Utilities Company
401 South Dixie Highway
West Palm Beach, FL 33401

2. The Florida Division is a natural gas utility with its principal offices located at

Florida Division of Chesapeake Utilities Corporation (Central Florida Gas)
1015 Sixth Street, NW
Winter Haven, FL 33881

3. The name and mailing address of the persons authorized to receive notices are:

Beth Keating
Gunster, Yoakley & Stewart, P.A.

Thomas A. Geoffroy/Cheryl Martin
401 S. Dixie Highway

DOCUMENT NUMBER-DATE

04529 JUL-1 =

FPSC-COMMISSION CLERK

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(850) 521-1706
bkeating@gunster.com

P.O. Box 3395
West Palm Beach, Florida 33402

4. The Company seeks Commission approval to maintain various accounting records pertaining to each of its Florida operations at the corporate headquarters of the parent company, Chesapeake Utilities Corporation, which is located at:

Chesapeake Utilities Corporation
909 Silver Lake Boulevard
Dover, DE 19904

5. Less than 2 years ago, FPUC became a corporate subsidiary of Chesapeake Utilities Corporation. Shortly thereafter, FPUC acquired the natural gas operating assets of Indiantown Gas Company. As a result of these transactions, the Company took steps to consolidate costs and reduce duplication. One such step was to consolidate certain accounting functions at the corporate headquarters in Dover, which significantly reduced internal accounting and auditing costs, and also facilitated compliance with Sarbanes-Oxley regulations.

6. In furtherance of this effort, FPUC filed a Petition on May 13, 2010, seeking permission to maintain certain accounting records generated at the corporate headquarters in the Dover, DE location. Other historical records, as well as new records generated in the West Palm Beach offices, would continue to be maintained in Florida. The Commission granted this request by Order No. PSC-10-0454-PAA-PU, issued in Docket No. 100289-PU, on July 16, 2010.

7. In an earlier proceeding initiated for similar purposes, the Florida Division was granted permission to maintain accounting records at the corporate offices in Dover, Delaware, by Order No. PSC-06-0335-PAA-GU, issued April 24, 2006.

8. Recently, the Company has taken additional steps to further consolidate all accounting functions in the corporate headquarters in Dover, Delaware. Consequently, the Company intends

to transfer all existing FPUC and FPUC-Indiantown Division records and any Florida Division records currently located at the West Palm Beach offices to the corporate headquarters in Dover, along with any Florida Division accounting records that may still remain in the Winter Haven office (if any).¹ It is anticipated that few, if any, new accounting records will be generated, or maintained, in Florida. Thus, the Company now seeks additional approval from the Commission to maintain all accounting records at the corporate headquarters offices located in Dover, Delaware.

9. Information contained in the Company's accounting records will still be accessible via computer at FPUC's West Palm Beach location and the Florida Division's Winter Haven location. In addition, FPUC and the Florida Division understand and acknowledge that each must comply with the requirements of Rules 25-6.015(2) and 25-7.015(2), Florida Administrative Code, regarding reimbursement of travel expenses associated with Commission staff travel to review Company records located outside of Florida.

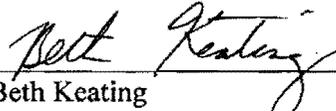
WHEREFORE, Florida Public Utilities Company, including the Indiantown Division, and the Florida Division of Chesapeake Utilities Corporation respectfully request that the Commission allow the Company to maintain all accounting records at the Company's corporate headquarters in Dover, Delaware, in accordance with Rules 25-6.015(1) and 25-7.015(1), Florida

¹ The Florida Division is included in this request in an abundance of caution to the extent that some accounting records may not have been transferred to FPUC's West Palm Beach offices or may have been created in the Winter Haven office in the interim since the initial request to transfer such records in 2006.

Administrative Code.

Respectfully submitted this 1st day of July, 2011.

By:


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*Attorneys for Florida Public Utilities
Company, Florida Public Utilities-
Indiantown Division, and the Florida
Division of Chesapeake Utilities
Corporation*