



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0405

Mail Stop 3561

October 16, 2008

Mr. John R. Schimkaitis  
President and Chief Executive Officer  
Chesapeake Utilities Corporation  
909 Silver Lake Boulevard  
Dover, Delaware 19904

**RE: Chesapeake Utilities Corporation**  
**Form 10-K for Fiscal Year Ended December 31, 2007**  
**Filed March 10, 2008**  
**File No. 1-11590**

Dear Mr. Schimkaitis:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

William Thompson  
Accounting Branch Chief