



FRIEDMAN,  
FRIEDMAN & LONG, P.A.  
ATTORNEYS & COUNSELORS

February 21, 2014

VIA E-FILING

Carlotta S. Stauffer, Commission Clerk  
Office of Commission Clerk  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, FL 32399

RE: Docket No. 130212-WS; Application for an Increase in Water and Wastewater Rates in  
Polk County by Cypress Lakes Utilities, Inc.  
Our File No.: 30057.212

Dear Ms. Stauffer:

Cypress Lakes Utilities, Inc. requests the Commission approve a tariff amendment in this Docket to implement a late payment charge of \$6.50 consistent with what its "sister" utility, Lake Placid Utilities, Inc. is requesting in Docket No. 130243-WS. A schedule of the cost basis justification is attached.

Please feel free to contact me if you have any questions or concerns.

Very truly yours,

A handwritten signature in black ink, appearing to read 'Martin S. Friedman', written in a cursive style.

MARTIN S. FRIEDMAN  
For the Firm

MSF/der  
Enclosure

cc: Jason Barrett (via e-mail)  
Regence Norwoods (via e-mail)  
Amber Norris (via e-mail)  
Kelly Thompson (via e-mail)  
Daniel Lee (via e-mail)  
Erik Sayler (via e-mail)

Cypress Lakes Utilities, Inc.

Docket No. 130212-WS

COST BASIS FOR LATE PAYMENT CHARGE OF \$6.50:

Labor	\$5.85 <sup>1</sup>
Printing	\$0.12
Postage	\$0.48
Supplies	<u>\$0.08</u>
Total Cost	<u>\$6.53</u>

<sup>1</sup>The average processing time is approximately 9 minutes per delinquent account processed by an Assistant Billing Manager, or the Billing Manager in the absence of the Assistant Billing Manager at an average cost with benefits of \$39 per hour. Thus, the labor cost is calculated as (9/60 x \$39).