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DIVISION OF ECONOMICS JAMES W. DEAN DIRECTOR (850) 413-6410

## Aublic Service Commission

June 3, 2015

Ms. Stayce Smith Cedar Acres, Inc. 4700 Sheridan Street, Suite N Hollywood, FL 33021

Re: Docket No. 140217-WU Application for staff-assisted rate case in Sumter County by Cedar Acres, Inc.

Ms. Smith:

Pursuant to our conference call on December 19, 2014 and then again via email correspondence on March 26, 2015, you expressed interest in implementing a late payment charge. In this regard, please provide cost justification for the late payment charge.

Thank you for your prompt attention to this matter. If I can be of any assistance, please contact me at (850) 413-6986 or by email at kthompso@psc.fl.us.

Sincerely

Kelly Thompson Public Utility Analyst II

Rate Design Section

Florida Public Service Commission