

July 7, 2017

Mr. Greg Shafer, Director
Division of Economics
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, FL 32399-0850

Re: North Peninsula Utilities Corporation Certificate No. 249 S
Request for Late Payment Charge

Dear Mr. Shafer,

North Peninsula Utilities Corporation (NPUC) respectfully requests consideration of the following cost detail to support a late payment charge of \$6.75 pursuant to Section 367.091, Florida Statutes. NPUC's current tariff does not include a provision for such charge. Currently, NPUC processes approximately 70 delinquent payment notices each month, 12 percent (12%) of approximately 602 accounts, which is the basis for the costs shown in the table below.

| Activity/Item (Based on 70 notice/per month) | Cost Per Notice |
|--|-----------------|
| Envelope | \$ 0.16 |
| Paper | 0.02 |
| Ink/Toner | 0.10 |
| Postage | 0.49 |
| Monthly Labor (for research, compilation, duplication, and production of notice – 12 hours/month at \$35/hour) | 6.00 |
| Total Cost per Notice (calculated) | \$ 6.77 |

Please let me know if you have any questions, comments, or need additional information. I can be reached at my office (407) 255-2928 or my cell (407) 733-5481 or via email at thollis@willdan.com.

Very Truly Yours,

WILLDAN FINANCIAL SERVICES on behalf of North Peninsula Utilities Corporation



Tara L. Hollis, CPA, MBA
Principal Consultant

Cc: Robert Hillman – North Peninsula Utilities Corporation