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February  
13th  
1995

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OUR FILE NUMBER  
877,345-046  
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**VIA CERTIFIED MAIL RETURN**  
**RECEIPT REQUESTED**

Top Hat Plan Exemption  
Pension and Welfare Benefits Administration  
Room N-5644, U.S. Dept. of Labor  
200 Constitution Avenue, N.W.  
Washington, D.C. 20210

Re: Tucson Electric Power Company Nonqualified  
Deferred Compensation Stock Ownership Plan

Ladies/Gentlemen:

This statement is filed on behalf of Tucson Electric Power Company ("TEP"). Its address is 220 West 6th Street, Tucson, Arizona 85702. Its Employer ID No. is 86-0062700.

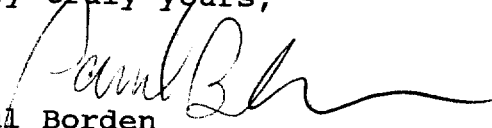
This statement is filed with respect to the Tucson Electric Power Company Nonqualified Deferred Compensation Stock Ownership Plan. This plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. There are currently 11 participants in the plan, six of them are employees and five of them are directors of TEP.

The number of plans maintained by TEP for the purpose of providing deferred compensation for a select group of management or highly compensated employees is two. In addition to the plan referred to above, TEP maintains the Tucson Electric Power Company Excess Benefit Plan, in which two employees currently participate.

Page 2 - Pension & Welfare Benefits Administration -  
February 13, 1995

This notice is intended to comply with DOL Reg. § 2520.104-  
23. If you have any questions or comments, please contact me.

Very truly yours,

  
Paul Borden  
for O'MELVENY & MYERS

PB:ldl  
Enclosure

cc: Mr. Allan T. Bentskowski