



**Magnolia Electric
Power Association**

P. O. Box 747
McComb, Mississippi 39648
Telephone: (601) 684-4011

2520040184484

September 8, 1992

U. S. Department of Labor
Pension and Welfare Benefits Administration
P. O. Box 75212
Washington, D.C. 20013-5212

Dear Sir or Madam:

WF 2804

Please be advised that Magnolia Electric Power Association, P. O. Box 747, McComb, Mississippi 39648 (EIN 64-0195613) maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. Magnolia Electric Power Association maintains one such plan and the participant in such plan is one former employee.

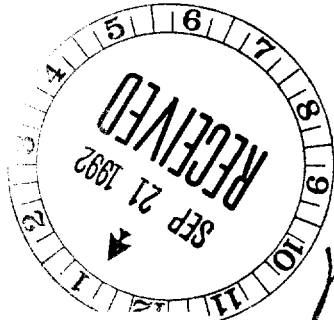
Enclosed is our remittance in the amount of \$1,000 for the civic penalty for the delinquent filing of any returns for this plan. We are filing this notice and paying this penalty pursuant to the notice published by the Department of Labor in the Federal Register on July 23, 1992 (docket 92-17516).

If anything further is needed, please contact the undersigned.

Very truly yours,

S. G. Williams
General Manager

SGW/ga



NE 2804

Mississippi Electric Power
Association
McComb, Mississippi 39648

SUMMARY OF INVOICES			SUMMARY OF INVOICES		
INVOICE #	INV. DATE	AMOUNT	INVOICE #	INV. DATE	AMOUNT
PENALTY	09/09/92	1000.00			
					TOTAL 1000.00

SUMMARY OF EXPENSE DISTRIBUTION			SUMMARY OF EXPENSE DISTRIBUTION		
EXP ACCT #	DEPT.	AMOUNT	EXP ACCT #	DEPT.	AMOUNT
186.10	00	1000.00			
					TOTAL 1000.00

CHECK NO. 00001036

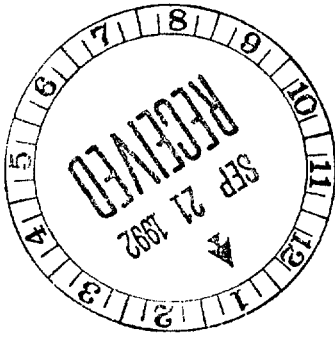
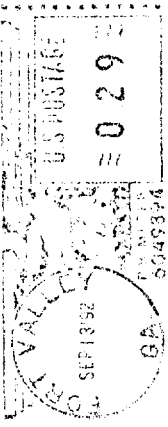
09/09/92

TOTAL 1000.00
STUB 01 OF 01



BLUE BIRD

BLUE BIRD BODY COMPANY
P.O. Box 937 • Fort Valley, Georgia 31030

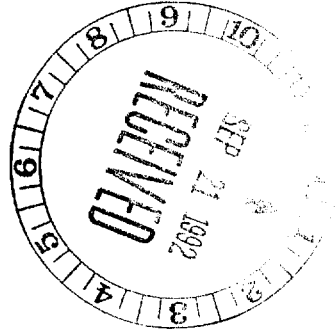


Pension & Welfare Benefits Administration
P. O. Box 75212
Washington DC 20013-5212



**Magnolia Electric
Power Association**

P. O. Box 747
McComb, Mississippi 39648



U. S. Department of Labor
Pension and Welfare Benefits Administration
P. O. Box 75212
Washington, D.C. 20013-5212