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DEC 10 11 3:04

MID-SOUTH ELECTRIC, INC.

6006 Troy Highway
Montgomery, Alabama 36116

December 4, 2002

CERTIFIED MAIL; RETURN RECEIPT REQUESTED

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

Re: Luther E. Bozeman Deferred Compensation Agreement

Dear Secretary:

Pursuant to Section 2520.104-23 of the Department of Labor's Regulations, this letter will serve as notice that, with respect to the Luther E. Bozeman Deferred Compensation Agreement (the "Plan"), the undersigned intends to use the alternative form of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974 (ERISA), which alternative form of compliance is provided in the aforesaid Regulations Section.

Pursuant to Regulations Section 2520.104-23(b), the following information is provided:

1. Name and Address of Employer: Mid-South Electric, Inc., 6006 Troy Highway, Montgomery, Alabama 36116.
2. Employer's Employer Identification Number: 63-0596110
3. The Employer hereby states that it maintains only the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees, and there is only one employer in the Plan.

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Pursuant to Regulations Section 2520.104-23(b)(2), the Employer will provide Plan documents, if any, to the Secretary of Labor upon request as required by Section 104(a)(1) of ERISA.

Very truly yours,

MID-SOUTH ELECTRIC INC.

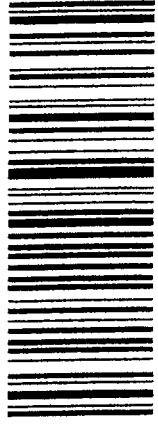
By: 

As Its:

President

Mid-South Electric, Inc.
6006 Troy Highway
Montgomery, Alabama 36116

CERTIFIED MAIL



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Certified Mail
Return Receipt Requested

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