

STATEMENT PURSUANT TO DOL REGULATION
SECTION 2520.104-23

Pursuant to DOL Regulation Section 2520.104-23, West Florida Electric Cooperative Association, inc. hereby files the following statement with respect to its deferred compensation arrangements(s) for certain of its management and/or highly compensated employees:

Name and Address of Employer

West Florida Electric Cooperative Association, Inc.
P.O. Box 127
Graceville, FL 32440-0127

2520052092212

Employer Identification Number:

EIN: 59-0504115

DECLARATION: West Florida Electric Cooperative Association, Inc., maintains the NRECA Deferred Compensation Program for the purpose of providing deferred compensation for a select group of management and/or highly compensated employees.

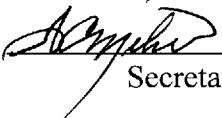
STATEMENT:

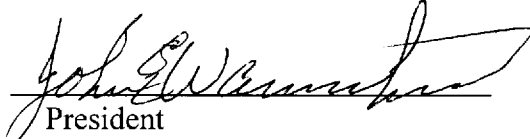
Number of Plans: 1 (one)

Number of Employees: 1 (one)

WEST FLORIDA ELECTRIC COOPERATIVE ASSOCIATION, INC.

ATTEST:


Secretary

By: 
President

Date: 4/26/01



**West Florida Electric
Cooperative Association, Inc.**

A Touchstone EnergySM Partner



P.O. Box 127
Graceville, FL 32440-0127
(850) 263-3231
Toll Free Florida: 1-800-342-7400
Web Address: www.wfecanet

P.O. Box 37
Bonifay, FL 32425-0037
(850) 547-9325

P.O. Box 1100
Sneads, FL 32460-1100
(850) 593-6491

April 26, 2001

U.S. DEPT. OF LABOR
PUBA/PUBLIC DISCLOSURE
01 MAY 22 AM 9:14

Top Hat Plan Exemption
Pension & Welfare Benefits Administration
U.S. Department of Labor
200 Constitution Ave., NW
Washington, D.C. 20210

Dear Sirs:

I have enclosed for your records a declaration statement concerning our Deferred Compensation Program.

Sincerely,

Russell L. Dunaway
V.P., Finance and Administration

/dbk

Enclosure



**West Florida Electric
Cooperative Association, Inc.**

P. O. Box 127
Graceville, Florida 32440-0127
(904) 263-3231
1-800-342-7400

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