2992 West Beach Boulevard
Post Office Box 4079
Gulfport, Mississippi 39502-4079

Tel 800.532.1502

FedEx 8710 4064 5077

MISSISSIPPI POWER
A SOUTHERN COMPANY

May 13, 2011

Mr. Stephen Hoffman
Office of Resource Conservation and Recovery (5340P)
U.S. Environmental Protection Agency
2733 South Crystal Drive, Fifth Floor
Arlington, Virginia 22202

Re: Final Safety Assessment Report for Plant Jack Watson

Dear Mr. Hoffman:

By email correspondence dated April 20, 2011, the U.S. Environmental Protection Agency ("EPA") provided to Mississippi Power Company ("MPC") the final report regarding the management of coal combustion residuals at MPC's Plant Jack Watson ("Final Report"). EPA's Final Report was prepared on behalf of EPA by O'Brien & Gere, LLC, and was dated December 7, 2010.

For decades, MPC has gone to great lengths to ensure that its structures and practices for the management of coal combustion residuals are safe and protective of human health and the environment and such are reflected in EPA ranking the Watson facility with the highest category of "Satisfactory." We are pleased EPA's on-site inspection and document review have confirmed that MPC's facilities are well built, well maintained, and well operated. As noted in the Final Report, the inspectors found "that the operations and maintenance procedures being practiced at the Plant Jack Watson Ash Pond are adequate," and that the "owner has implemented regular inspections and maintenance which enable the impoundment to be kept in good working order." Accordingly, EPA's report demonstrates that there is no discernible threat of a release of coal combustion residuals at Plant Jack Watson.

The Final Report includes minor issues and recommendations. Regarding the recommendations noted in the Final Report, MPC generally concurs and offers the following additional comments:

- As noted in the Final Report, O'Brien & Gere has made a recommendation that brush and trees growing on the outboard slope of the outboard bench should be cut and the surface turfed. O'Brien & Gere also noted that MPC had initiated and implemented these activities following the receipt of the draft of the inspection report. Both MPC and Plant Watson are committed to maintaining the facility as a part of its regular maintenance activities to assist in the detection of seepage during future inspections and high pool elevations.

- O'Brien & Gere also recommended continued participation in state inspections and annual inspections by Southern Company. MPC's weekly inspection program remains in place and annual inspections by Southern Company are an essential component to MPC's and Southern Company's Dam Safety and Earth Science inspection protocols. MPC is committed to the scheduled inspection, operation, and maintenance of the facility.

MPC is pleased to continue to cooperate on a voluntary basis with EPA's efforts to gather information regarding the management of coal combustion residuals at various facilities around the country. MPC appreciates the opportunity to comment. Please direct any future correspondence on this issue to me.

Sincerely,

Charles R. Berry

Manager, Environmental Quality Department