

Jul-21-03 11:23am From-  
Manager  
Securities Operations

T-429 P.003/003 F-653  
20 FLORENCE STREET  
New York, NY 10005

tel: 212.656.5026  
fax: 212.656.5893  
pmadho@nyse.com



July 21, 2003



JUL 21 2003  
1-31737

Mr. Brian Johnson  
Branch Chief  
Securities and Exchange Commission  
Branch of Filer Support 2  
Room 1004 -- STOP/1-4  
450 Fifth Street, NW  
Judiciary Plaza  
Washington, DC 20549

PROCESSED  
JUL 29 2003  
THOMSON  
FINANCIAL

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, GULF POWER COMPANY, Series H 5.25% Senior Notes due July 15, 2033 and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on July 21, 2003. Tentative listing date - Not yet determined.

Sincerely,

A handwritten signature in cursive script, which appears to read 'David Madho', is written below the word 'Sincerely,'.