

Oct-10-03 03:46pm From-

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October 10, 2003

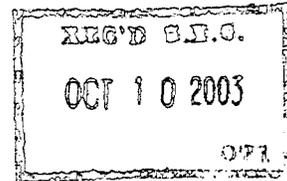
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FINANCIAL

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



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 I 5.75% Senior Notes due September 15, 2033 and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on October 10, 2003. Tentative listing date - October 15, 2003.

Sincerely,