



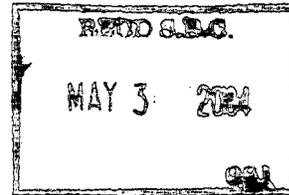
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tel: 212.656.5026  
fax: 212.656.5893  
pmadh@nyse.com

*Cert NYS*



*1-3164*



May 3, 2004

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**

**MAY 10 2004**

**THOMSON  
FINANCIAL**

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, ALABAMA POWER COMPANY, Series AA 5 5/8% Senior Notes due April 15, 2034 and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on May 3, 2004. Tentative listing date – May 6, 2004.

Sincerely,