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*CEATMS*

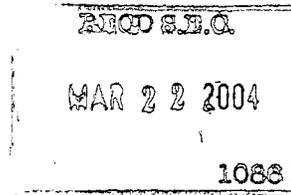


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**NYSE**

March 22, 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**  
**MAR 23 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, 4,000,000 shares 5.30% Class A Preferred Stock Cumulative, par value \$1 per share (Stated Capital \$25 per share) and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on March 22, 2004. Tentative listing date -- March 24, 2004.

Sincerely,