

Apr-11-06

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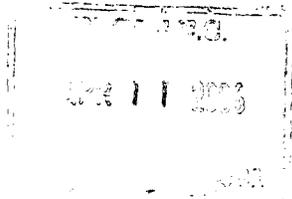
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April 11, 2006



Mr. Brian Johnson
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 2531
100 F Street, NE
Washington, DC 20549

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 II 5.875% Senior Notes due March 15, 2046 and requests immediate acceleration of registration. Adequate distribution assured. Form 3-A received on April 11, 2006. Tentative listing date – April 12, 2006.

Sincerely,

PROCESSED

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THOMSON
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