



**NYSE Euronext**



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*CERTNYS*

May 19, 2011

Received SEC

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Washington, DC 20549

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Ms. Velma T. Smith  
Branch Chief  
Securities and Exchange Commission  
Branch of Filer Support 2  
Room 2531  
100 F Street, NE  
Washington, DC 20549

Dear Ms. Smith:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, GULF POWER COMPANY, Series 2011A 5.75% Senior Notes due June 1, 2051, and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on May 18, 2011. Tentative listing date – May 23, 2011.

Sincerely,