

May-02-03 11:18am From-

T-713 P.002/003 F-858

New York, NY 10005

tel: 212.656.5026

fax: 212.656.5893

pmadh@nysc.com

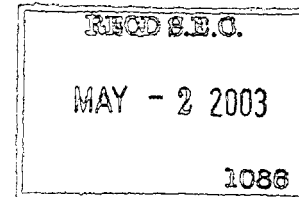


1-11294



03058104

May 2, 2003



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 05 2003

THOMSON
FINANCIAL

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, UnumProvident Corporation, Adjustable Conversion-Rate Equity Security Units and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on May 2, 2003. Tentative listing date - May 6, 2003.

Sincerely,