April 10, 2007

By Facsimile and U.S. Mail

Mr. David M. Ratcliffe Chairman and Chief Executive Officer The Southern Company 30 Ivan Allen Jr. Boulevard, N.W. Atlanta, Georgia 30308

Re: The Southern Company

Form 10-K for the Fiscal Year Ended December 31, 2006 Filed February 27, 2007 File No. 1-3526

Alabama Power Company Form 10-K for the Fiscal Year Ended December 31, 2006 Filed February 27, 2007 File No. 1-3164

Georgia Power Company Form 10-K for the Fiscal Year Ended December 31, 2006 Filed February 27, 2007 File No. 1-6468

Gulf Power Company Form 10-K for the Fiscal Year Ended December 31, 2006 Filed February 27, 2007 File No. 0-2429

Mississippi Power Company Form 10-K for the Fiscal Year Ended December 31, 2006 Filed February 27, 2007 File No. 1-11229

Southern Power Company Form 10-K for the Fiscal Year Ended December 31, 2006 Filed February 27, 2007 File No. 333-98553 Mr. David M. Ratcliffe The Southern Company April 10, 2007 Page 2

Dear Mr. Ratcliffe:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Michael Moran Accounting Branch Chief