



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

May 7, 2012

Via E-mail

Thomas A. Fanning  
Chairman, President and Chief Executive Officer  
The Southern Company  
30 Ivan Allen Jr. Boulevard, N.W.  
Atlanta, Georgia 30308

**Re: The Southern Company  
Alabama Power Company  
Georgia Power Company  
Gulf Power Company  
Mississippi Power Company  
Southern Power Company  
Form 10-K for Fiscal Year Ended December 31, 2011  
Filed February 24, 2012  
File Nos. 1-03526, 1-03164, 1-06468, 1-31737, 1-11229, 333-98553**

Dear Mr. Fanning:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Andrew Mew

Andrew Mew  
Accounting Branch Chief