*By U.S. Mail and facsimile to (404) 506-0544* 

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

> Re: The Southern Company Definitive 14A Filed April 11, 2007 File No. 1-03526

Dear Mr. Ratcliffe:

We have completed our review of your executive compensation and related disclosure, and we have no further comments at this time.

Please note that the company is responsible for the adequacy and accuracy of the disclosure in its filing. We are not approving any proposed disclosure you may have included in your response letter or any disclosure you include in your future filings in response to our comments.

If you have any further questions regarding our review of your filing, please call me at (202) 551-3238.

Sincerely,

Ellie Quarles Special Counsel

cc: Patricia L. Roberts