

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

October 26, 2010

David M. Ratcliffe Chairman, President 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 Fiscal Year Ended December 31, 2009

Filed February 25, 2010

**Definitive Proxy Statement on Schedule 14A** 

Filed April 13, 2010 File No. 001-03526

Dear Mr. Ratcliffe:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

H. Christopher Owings Assistant Director

cc: G. Edison Holland, Jr.