



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

February 2, 2017

Elizabeth W. Reese  
Chief Financial Officer  
Southern Company Gas  
Ten Peachtree Place NE  
Atlanta, Georgia 30309

**Re: Southern Company Gas  
Form 10-K for the Fiscal Year Ended December 31, 2015  
Filed February 11, 2016  
File No. 1-14174**

Dear Ms. Reese:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Jennifer Thompson

Jennifer Thompson  
Accounting Branch Chief  
Office of Consumer Products