



DIVISION OF
CORPORATION FINANCE

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

May 6, 2022

David P. Poroach
Executive Vice President, Chief Financial Officer, and Treasurer
Southern Company Gas
Ten Peachtree Place, N.E.
Atlanta, Georgia 30309

Re: Southern Company Gas
Registration Statement on Form S-3
Filed April 29, 2022
File No. 333-264573

Dear Mr. Poroach:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Michael Purcell, Staff Attorney, at (202)-551-5351 with any questions.

Sincerely,

Division of Corporation Finance
Office of Energy & Transportation

cc: Paul Davis Fancher