



DIVISION OF
CORPORATION FINANCE

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

November 8, 2019

Mark S. Lantrip
Chairman and Chief Executive Officer
Southern Power Company
30 Ivan Allen Jr. Blvd., N.W.
Atlanta, Georgia 30308

Re: Southern Power Company
Registration Statement on Form S-3
Filed November 1, 2019
File No. 333-234433

Dear Mr. Lantrip :

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 Anuja A. Majmudar, Attorney-Advisor, at 202-551-3844 with any questions.

Sincerely,

Division of Corporation Finance
Office of Energy & Transportation

cc: Eric A. Koontz