

Mail Stop 3561

April 15, 2008

By U.S. Mail

Charles Porter
Vice President, Chief Financial Officer
605 Richard Arrington Jr. Boulevard North
Birmingham, Alabama 35203-2707

**Re: Energen Corporation
Alabama Gas Corporation
Form 10-K for the year ended December 31, 2006
Filed February 27, 2007
File No. 1-7810 & 2-38960**

Dear Mr. Porter:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Jim Allegretto
Senior Assistant Chief Accountant