



DIVISION OF  
CORPORATION FINANCE

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

October 13, 2021

Daniel S. Tucker  
Chief Financial Officer  
The Southern Company  
30 Ivan Allen Jr. Boulevard N.W.  
Atlanta, GA 30308

**Re: The Southern Company**  
**Form 10-K for the Year Ended December 31, 2020**  
**Filed February 18, 2021**  
**File No. 001-03526**

Dear Mr. Tucker:

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,

Division of Corporation Finance  
Office of Energy & Transportation