



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

August 14, 2017

Art P. Beattie  
Executive Vice President and Chief Financial Officer  
Mississippi Power Company  
2992 West Beach Boulevard  
Gulfport, Mississippi 39501

**Re: Mississippi Power Company  
Registration Statement on Form S-3  
Filed August 3, 2017  
File No. 333-219651**

Dear Mr. Beattie:

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 Katherine Bagley at (202) 551-2545 with any questions.

Sincerely,

/s/ Lisa M. Kohl for

Mara L. Ransom  
Assistant Director  
Office of Consumer Products