

Mail Stop 3561

July 27, 2006

By U.S. Mail

Mr. Thomas Fanning
Chief Financial Officer
The Southern Company
30 Ivan Allen Jr. Boulevard NW
Atlanta, GA 30308

**Re: The Southern Company
 Form 10-K for the year ended December 31, 2005
 Filed February 27, 2006
 File No. 1-3526**

**Alabama Power Company
Form 10-K for the year ended December 31, 2005
Filed February 27, 2006
File No. 1-3164**

**Georgia Power Company
Form 10-K for the year ended December 31, 2005
Filed February 27, 2006
File No. 1-6468**

**Gulf Power Company
Form 10-K for the year ended December 31, 2005
Filed February 27, 2006
File No. 0-2429**

**Mississippi Power Company
Form 10-K for the year ended December 31, 2005
Filed February 27, 2006
File No. 001-11229**

Savannah Electric and Power Company
Form 10-K for the year ended December 31, 2005
Filed February 27, 2006
File No. 1-5072

Southern Power Company
Form 10-K for the year ended December 31, 2005
Filed February 27, 2006
File No. 333-98553

Dear Mr. Fanning:

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