

Mail Stop 3561

April 10, 2007

By Facsimile and U.S. Mail

Mr. David M. Ratcliffe
Chairman and Chief Executive Officer
The Southern Company
30 Ivan Allen Jr. Boulevard, N.W.
Atlanta, Georgia 30308

**Re: The Southern Company
Form 10-K for the Fiscal Year Ended December 31, 2006
Filed February 27, 2007
File No. 1-3526**

**Alabama Power Company
Form 10-K for the Fiscal Year Ended December 31, 2006
Filed February 27, 2007
File No. 1-3164**

**Georgia Power Company
Form 10-K for the Fiscal Year Ended December 31, 2006
Filed February 27, 2007
File No. 1-6468**

**Gulf Power Company
Form 10-K for the Fiscal Year Ended December 31, 2006
Filed February 27, 2007
File No. 0-2429**

**Mississippi Power Company
Form 10-K for the Fiscal Year Ended December 31, 2006
Filed February 27, 2007
File No. 1-11229**

**Southern Power Company
Form 10-K for the Fiscal Year Ended December 31, 2006
Filed February 27, 2007
File No. 333-98553**

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Dear Mr. Ratcliffe:

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

Sincerely,

Michael Moran
Accounting Branch Chief