

Mail Stop 3561

December 5, 2007

*By U.S. Mail and facsimile to (404) 506-0544*

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

**Re: The Southern Company  
Definitive 14A  
Filed April 11, 2007  
File No. 1-03526**

Dear Mr. Ratcliffe:

We have completed our review of your executive compensation and related disclosure, and we have no further comments at this time.

Please note that the company is responsible for the adequacy and accuracy of the disclosure in its filing. We are not approving any proposed disclosure you may have included in your response letter or any disclosure you include in your future filings in response to our comments.

If you have any further questions regarding our review of your filing, please call me at (202) 551-3238.

Sincerely,

Ellie Quarles  
Special Counsel

cc: Patricia L. Roberts