

Mail Stop 3561

October 27, 2008

W. Ron Hinson
Comptroller and Chief Accounting Officer
The Southern Company
30 Ivan Allen Jr. Boulevard N.W.
Atlanta, Georgia 30308

Re: The Southern Company
Form 10-K for Fiscal Year Ended December 31, 2008
Filed February 25, 2008
Definitive Proxy Statement on Schedule 14A
Filed April 14, 2008
Form 10-Q for Fiscal Quarter Ended March 31, 2008
Filed May 7, 2008
Form 10-Q for Fiscal Quarter Ended June 30, 2008
Filed August 6, 2008
File No. 001-03526

Dear Mr. Hinson:

We have reviewed your response dated October 14, 2008 and have the following comments. Where indicated, we think you should revise your document in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. Feel free to call us at the telephone numbers listed at the end of this letter.

Definitive Proxy Statement on Schedule 14A, pages 23-24 and 29

1. We note your response to our comment number six from our letter dated September 30, 2008. Please confirm in writing that in future filings you will clarify how you calculate the guideline percentage in a footnote or in the discussion that immediately follows your stock options grant table on page 29.

W. Ron Hinson
The Southern Company
October 27, 2008
Page 2

Please contact Robert Errett, Attorney-Advisor, at 202-551-3225, or Mara Ransom, Legal Branch Chief at 202-551-3264, or me at 202-551-3725 with any questions.

Sincerely,

H. Christopher Owings
Assistant Director

cc: Wayne Boston
The Southern Company
Facsimile:(404)506-0344