

Mail Stop 3561

November 20, 2008

David M. Ratcliffe  
Chairman, President 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 Fiscal Year Ended December 31, 2008  
Filed February 25, 2008  
File No. 001-03526**

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,

H. Christopher Owings  
Assistant Director

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