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September 15, 2009

VIA EMAIL AND U.S. MAIL

Ms. Elizabeth M. Murphy
Secretary
Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549

Re: File No. S7-13-09

Dear Ms. Murphy:

The Southern Company (“Southern Company”) is pleased to have the opportunity to offer comments in response to the proposed rules – *Proxy Disclosure and Solicitation Enhancements* – released by the Securities and Exchange Commission (the “Commission”) under File Number S7-13-09 and published in the Federal Register on July 17, 2009 (the “Proposing Release”).

Southern Company is one of the largest public utility holding companies, with four state-regulated electric utility subsidiaries – Alabama Power Company, Georgia Power Company, Gulf Power Company and Mississippi Power Company. In addition, Southern Company owns a competitive generation subsidiary, Southern Power Company, as well as certain non-energy related businesses. Southern Company is a well-known seasoned issuer with a market capitalization of approximately \$25 billion. Southern Company’s common stock is widely held, with nearly 170,000 registered holders.

Southern Company appreciates the Commission’s efforts to enhance the proxy disclosure and solicitation process. While Southern Company is supportive of many aspects of the proposed rules, Southern Company believes certain changes to the proposed rules should be made as discussed below.

1. Additional Disclosures Regarding Individual Experience and Attributes of Directors Should Not Be Required

The Commission has proposed amending Item 401 of Regulation S-K to require disclosure that would detail for each director the particular experience, qualifications, attributes or skills that qualify that person to serve as a director of a company. As discussed further below, Southern Company believes the focus of the proposed disclosure requirements – on specific individual

attributes, rather than on a view of the attributes of the board as a whole – is inconsistent with the way a well-functioning board is identified at most companies. Further, Southern Company believes the additional disclosure would focus on intangible factors and would not be meaningful to investors.

Southern Company believes most nominating committees focus on establishing a board of directors that collectively has the experience, qualifications, attributes and skills that are necessary to best serve a company and its stockholders. As disclosed in Southern Company's most recent proxy statement, the Governance Committee of its Board of Directors believes its board as a whole should be diverse and have *collective* knowledge and experience in accounting, finance, leadership, business operations, risk management, corporate governance and Southern Company's industry. The focus is on whether the group as a whole covers these attributes, not whether any individual nominee possesses any one or more of these particular attributes. Further, Southern Company believes the existing biographical disclosure requirements, along with requirements relating to audit committee financial expertise, allow investors to fairly identify the experience of the board with respect to these more tangible attributes.

With respect to the evaluation of individual candidates, Southern Company believes most nominating committees strongly consider intangible attributes. For example, as described in Southern Company's most recent proxy statement, Southern Company's Governance Committee evaluates a candidate's independence, ability to provide sound and informed judgment, history of achievement, willingness to commit sufficient time, financial literacy and number of other board memberships. While some of these are more tangible attributes, such as independence and other board memberships (each of which is already addressed through existing disclosure requirements), many of these attributes are intangible. Consequently, Southern Company believes the focus of the new disclosure requirements would be the intangible attributes of a director, such as sound business judgment, commitment, level of participation and willingness to ask questions and challenge management. Discussion of the intangible attributes of a director would be a significant departure from the type of disclosure normally included in documents filed with the Commission. Further, Southern Company believes that the proposed rules would not elicit meaningful disclosure, given the difficult nature of describing these attributes. As a result, Southern Company does not believe that the proposed rules requiring additional disclosure regarding the individual attributes of each director should be adopted.

In the event the Commission adopts additional disclosure requirements for individual directors, Southern Company does not believe that such disclosure requirements should extend to board committees. Southern Company agrees with other commenters who have noted that, other than with respect to audit committee financial experts, nominating committees do not identify potential directors with a view to service on a particular committee. Instead, independent directors often rotate among committees to obtain a better overall appreciation of the issues facing a company. As a result, Southern Company does not believe that additional disclosure of qualifications with respect to individual committees should be adopted.

2. The New Disclosure about Company Leadership Structure and the Board's Role in the Risk Management Process Should Not Apply to Subsidiaries of Reporting Companies

The Commission has proposed amendments to Item 407 of Regulation S-K that would require new disclosures regarding a company's leadership structure and the role of the board of directors in the risk management process. In the Proposing Release, the Commission requested comments as to whether any special accommodations should be made for smaller reporting companies. Southern Company believes that special accommodations also should be made for any controlled company that does not have publicly-traded common stock.

Southern Company owns all of the outstanding common stock of Alabama Power Company, Georgia Power Company, Gulf Power Company and Mississippi Power Company. These subsidiaries of Southern Company have issued publicly-traded debt and preferred and preference stock and thus are subject to the periodic reporting requirements of the Securities Exchange Act of 1934, as amended. Given its ownership of all of the outstanding common stock of these subsidiaries, Southern Company is able to elect the entire board of directors at these subsidiaries. As a result, Southern Company does not believe the additional disclosures would be relevant to the holders of the debt securities and preferred and preference stock of these subsidiaries. Accordingly, Southern Company believes that debt and preferred and preference stock issuers should be exempt from these proposed disclosure requirements.

3. Disclosure of the Specific Amount of Fees Paid to Compensation Consultants Should Not Be Required

The Commission has proposed amending Item 407 of Regulation S-K to require each company to provide additional disclosures in the event a compensation consultant that is engaged to determine or recommend the amount of executive compensation also provides other services to the company. In such a case, the company would be required to describe the nature of the other services provided and would be required to provide the aggregate fees paid for determining or recommending compensation and the aggregate fees paid for other services.

In the Proposing Release, the Commission requested comments as to whether disclosure of the specific fees paid to compensation consultants could raise competitive or proprietary concerns. Southern Company believes the objectives of the proposed amendment to Item 407 (i.e., identifying and quantifying the scope of other services relative to services relating to executive compensation advice) can be achieved without disclosure of the specific amount of fees paid to compensation consultants. If the proposed additional disclosures regarding compensation consultant services are implemented by the Commission, Southern Company believes the required disclosure should be limited to the percentage of fees received for services related to determining or recommending compensation and the percentage of fees relating to other services. This would allow investors to understand the scope of other services relative to the executive compensation services and would avoid the potential competitive or proprietary concerns addressed in the Proposing Release.

4. Further Exceptions Should Apply to the Filing Deadline under Proposed Item 5.07 of Form 8-K

Under proposed Item 5.07 of Form 8-K, registrants will be required to report within four business days after any meeting of shareholders the voting results of any matter submitted to shareholders. In the Proposing Release, the Commission recognized that in certain circumstances voting results will not be available within the four business day time period required by Item 5.07. However, the Commission provided a very limited exception to the four business day filing deadline. The proposed exception would be available only with respect to contested elections of directors. Southern Company believes that other significant matters, such as charter amendments that require substantial affirmative votes, may result in a close vote, the outcome of which may not be certain within the four business day filing deadline imposed by proposed Item 5.07. Southern Company believes the exception for contested elections of directors should be expanded to cover any matter for which final voting results are not available within four business days following the meeting. Alternatively, if the Commission wished to adopt a more objective standard, the exception could be expanded to include any matter for which a preliminary proxy statement filing is required. These matters are generally non-routine and would be more likely to result in a delayed determination of voting result.

5. Rule 14a-2(b) Should Not Be Amended

Under Rule 14a-2(b), a shareholder may solicit other shareholders without being required to comply with the federal proxy rule disclosure requirements, so long as the shareholder does not seek the power to act as a proxy and does not furnish or request a revocation of a proxy, consent or authorization. In the Proposing Release, the Commission has proposed to amend Rule 14a-2(b) to provide that a shareholder's delivery to another shareholder of an unmarked copy of a proxy card would not constitute the furnishing or request of a revocation of a proxy, consent or authorization. Southern Company finds it hard to believe that a shareholder that makes a solicitation and includes a blank proxy card with such solicitation could have any purpose other than furnishing or requesting a revocation of a proxy, consent or authorization. In such a case, where a shareholder is soliciting other shareholders to take action and is providing a means to take such action, the disclosure requirements of the federal proxy rules should apply. Accordingly, Southern Company believes the amendment to Rule 14a-2(b) should not be adopted as proposed and the Commission should adopt the position taken by the U.S. Court of Appeals for the Second Circuit in *MONY Group, Inc. v. Highfields Capital Mgmt. L.P.*, 368 F.3d 138 (2d Circuit, May 13, 2004), which would make Rule 14a-2(b) unavailable to any shareholder who delivers an unmarked proxy card to other shareholders.

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In conclusion, Southern Company appreciates the efforts of the Commission to enhance the proxy disclosure and the proxy solicitation process. For the reasons set forth above, Southern Company believes the changes described above will improve the proposed rules set forth in the Proposing Release. If the Commission has any questions regarding this letter, please contact the undersigned at (404) 506-5000.

Sincerely,

A handwritten signature in cursive script, appearing to read "Patricia L. Rose". The signature is written in black ink and is positioned to the right of the word "Sincerely,".