August 12, 2002

BY HAND DELIVERY

Mr. Jonathan G. Katz
Secretary
Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, DC  20549

Re:  The Southern Company – Statements Under Oath of Principal Executive Officer and Principal Financial Officer

Dear Secretary Katz:

Enclosed on behalf of the Principal Executive Officer and Principal Financial Officer of The Southern Company pursuant to Order No. 4-460 of the Securities and Exchange Commission (June 27, 2002), please file one (1) original and one (1) copy of each of the following documents:

1.  Statement Under Oath of Principal Executive Officer Regarding Facts and Circumstances Relating to Exchange Act Filings; and

2.  Statement Under Oath of Principal Financial Officer Regarding Facts and Circumstances Relating to Exchange Act Filings

Please file stamp the enclosed copy of this letter and the enclosed copy of each Statement and return them to the waiting messenger.

Very Truly Yours,

[Signature]

Tommy Chisholm

Enclosures
Statement Under Oath of Principal Executive Officer Regarding Facts and Circumstances Relating to Exchange Act Filings

I, Allen Franklin, state and attest that:

(1) To the best of my knowledge, based upon a review of the covered reports of The Southern Company, and, except as corrected or supplemented in a subsequent covered report:
   - no covered report contained an untrue statement of a material fact as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed); and
   - no covered report omitted to state a material fact necessary to make the statements in the covered report, in light of the circumstances under which they were made, not misleading as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed).

(2) I have reviewed the contents of this statement with The Southern Company’s audit committee.

(3) In this statement under oath, each of the following, if filed on or before the date of this statement, is a “covered report”:
   - Annual Report on Form 10-K for the fiscal year ended December 31, 2001 of The Southern Company;
   - all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of The Southern Company filed with the Commission subsequent to the filing of the Form 10-K identified above; and
   - any amendments to any of the foregoing.

Allen Franklin
Chairman, President and Chief Executive Officer

Subscribed and sworn to before me this 12th day of August 2002.

Notary Public

August 12, 2002

My Commission Expires: Aug 30, 2002