

Tommy Chisholm  
Vice President,  
Associate General Counsel  
and Secretary

Bin 912  
270 Peachtree Street NW, Suite 1400  
Atlanta, Georgia 30303

0468



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 find 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,

Tommy Chisholm

Enclosures

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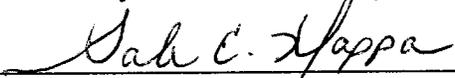
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**Statement Under Oath of Principal Financial Officer  
Regarding Facts and Circumstances Relating to Exchange Act Filings**

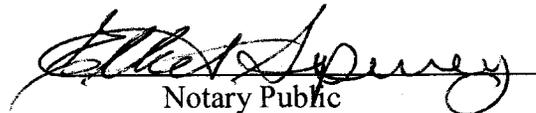
I, Gale E. Klappa, state and attest that:

- (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.



Gale E. Klappa  
Executive Vice President,  
Chief Financial Officer and Treasurer

Subscribed and sworn to before  
me this 12<sup>th</sup> day of August 2002.

  
Notary Public

August 12, 2002

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My Commission Expires:

  
ETHEL SPWEY  
Notary Public, Gwinnett County, Georgia  
My Commission Expires: Aug. 30, 2002