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SOUTHERN CO  
Form U-1/A  
April 15, 2004

The Southern Company  
270 Peachtree Street  
Atlanta, GA 30303

April 15, 2004

THE SOUTHERN COMPANY  
Form U-1 - File No. 70-10203

Securities and Exchange Commission  
Washington, D.C. 20549

Ladies and Gentlemen:

The Southern Company hereby requests that the application or declaration filed in the above referenced file be withdrawn. This letter should be considered as Amendment No. 1 in such file.

Yours very truly,

THE SOUTHERN COMPANY

/s/Tommy Chisholm  
Tommy Chisholm, Secretary