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SOUTHERN CO
Form 8-K
April 25, 2006
SECURITIES AND EXCHANGE COMMISSION

Washington, D. C. 20549

FORM 8-K

CURRENT REPORT

Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

Date of Report (Date of earliest event reported) April 25, 2006

Commission	Registrant, State of Incorporation,	I.R.S. Employer
<u>File Number</u>	<u>Address and Telephone Number</u>	<u>Identification No.</u>
1-3526	The Southern Company (A Delaware Corporation) 30 Ivan Allen Jr. Blvd., N.W. Atlanta, Georgia 30308 (404) 506-5000	58-0690070
1-3164	Alabama Power Company (An Alabama Corporation) 600 North 18th Street Birmingham, Alabama 35291 (205) 257-1000	63-0004250
1-6468	Georgia Power Company (A Georgia Corporation) 241 Ralph McGill Boulevard, N.E. Atlanta, Georgia 30308	58-0257110

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0-2429	(404) 506-6526 Gulf Power Company	59-0276810
	(A Florida Corporation)	
	One Energy Place	
	Pensacola, Florida 32520	
001-11229	(850) 444-6111 Mississippi Power Company	64-0205820
	(A Mississippi Corporation)	
	2992 West Beach	
	Gulfport, Mississippi 39501	
1-5072	(228) 864-1211 Savannah Electric and Power Company	58-0418070
	(A Georgia Corporation)	
	600 East Bay Street	
	Savannah, Georgia 31401	
333-98553	(912) 644-7171 Southern Power Company	58-2598670
	(A Delaware Corporation)	
	30 Ivan Allen Jr. Blvd., N.W.	
	Atlanta, Georgia 30308	
	(404) 506-5000	

The addresses of the registrants have not changed since the last report.

This combined Form 8-K is furnished separately by seven registrants: The Southern Company, Alabama Power Company, Georgia Power Company, Gulf Power Company, Mississippi Power Company, Savannah Electric and Power Company and Southern Power Company. Information contained herein relating to each registrant is furnished by each registrant solely on its own behalf. Each registrant makes no representation as to information relating to the other registrants.

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)

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- o Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- o Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- o Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Item 2.02. Results of Operations and Financial Condition.

The information in this Current Report on Form 8-K, including the exhibits attached hereto, shall not be deemed filed for purposes of Section 18 of the Securities Exchange Act of 1934, as amended, or otherwise subject to the liabilities under that Section. Furthermore, such information, including the exhibits attached hereto, shall not be deemed to be incorporated by reference in any filing under the Securities Act of 1933, as amended, except as shall be expressly set forth by specific reference in such filing.

On April 25, 2006, The Southern Company (Southern Company) issued a press release regarding its earnings for the three months ended March 31, 2006. A copy of this release is being furnished as Exhibit 99.01 to this Current Report on Form 8-K. In addition, certain additional information regarding the financial results for the three months ended March 31, 2006 is being furnished as Exhibits 99.02 through 99.06 to this Current Report on Form 8-K.

Use of Non-GAAP Financial Measures

In Exhibits 99.01 and 99.05 attached to this Current Report on Form 8-K, Southern Company, in addition to presenting kilowatt-hour sales information for the three months ended March 31, 2005, as reported in accordance with accounting principles generally accepted in the United States (GAAP), has also provided adjusted kilowatt-hour sales information for the three months ended March 31, 2005. In 2005, certain Georgia Power Company industrial customers were reclassified from industrial to commercial to be consistent with the rate structure approved by the Georgia Public Service Commission. The adjusted kilowatt-hour sales information reclassifies 2005 kilowatt-hour sales for commercial and industrial customers to be consistent with the presentation for the three months ended March 31, 2006. Southern Company believes that the adjusted kilowatt-hour sales information is useful to investors because it provides investors with more consistent information for purposes of comparing 2005 and 2006 kilowatt-hour sales performance. The presentation of this additional information is not meant to be considered a substitute for financial measures prepared in accordance with GAAP.

Exhibits

The exhibits hereto contain business segment information for Alabama Power Company, Georgia Power Company, Gulf Power Company, Mississippi Power Company, Savannah Electric and Power Company and Southern Power Company. Accordingly, this report is also being furnished on behalf of each such registrant.

The following exhibits relate to the three months ended March 31, 2006:

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Exhibit 99.01	Press Release.
Exhibit 99.02	Financial Highlights.
Exhibit 99.03	Significant Factors Impacting EPS.
Exhibit 99.04	Analysis of Consolidated Earnings.
Exhibit 99.05	Kilowatt-Hour Sales.
Exhibit 99.06	Financial Overview.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, each of the registrants has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Date: April 25, 2006

THE SOUTHERN COMPANY

By _____/s/W. Ron Hinson

W. Ron Hinson

Comptroller

ALABAMA POWER COMPANY

GEORGIA POWER COMPANY

GULF POWER COMPANY

MISSISSIPPI POWER COMPANY

SAVANNAH ELECTRIC AND POWER COMPANY

SOUTHERN POWER COMPANY

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By _____/s/Wayne Boston

Wayne Boston

Assistant Secretary