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SOUTHERN CO
Form U-12-IB
January 30, 2001

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C.

Three year period ending 2003

FORM U-12(I)-B (THREE-YEAR STATEMENT)

Statement Pursuant to Section 12(i) of Public Utility Holding Company Act of
1935 by a Person Regularly Employed or Retained by a Registered Holding
Company or a Subsidiary Thereof and Whose Employment Contemplates
Only Routine Expenses as Specified in Rule 71(b)

1. Name and business address of person filing statement.

W. B. Howden
Southern Company

270 Peachtree St. N. W. Suite 1800
Atlanta, GA 30303

2. Names and business addresses of any persons through whom the
undersigned proposes to act in matters included within the exemption provided by
paragraph (b) of Rule U-71.

None

3. Registered holding companies and subsidiary companies by which the
undersigned is regularly employed or retained.

Southern Company and all its subsidiaries.

4. Position or relationship in which the undersigned is employed or
retained by each of the companies named in item 3, and brief description of
nature of services to be rendered in each such position or relationship.

Manager Benefits Delivery: Benefits Design, Consulting, Administration

5. (a) Compensation received during the prior reporting period and
estimated to be received over the next two calendar years by the undersigned or
others, directly or indirectly, for services rendered by the undersigned, from
each of the companies designated in item 3. (Use column (a) as supplementary
statement only.)

Salary or other
compensations

Name of recipient	received (a)	to be received (b)	Person or company from whom received or to be received
W. B. Howden	\$398,580	to be included in supplementary statement	Southern Company Services, Inc.

(b) Basis for compensation if other than salary. N/A

6. (To be answered in supplementary statement only.) Expenses incurred

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by the undersigned or any person named in item 2, above, during the calendar year in connection with the activities described in item 4, above, and the source or sources of reimbursement for same.

(a) Total amount of routine expenses charged to client: None

(b) Itemized list of all other expenses: N/A

Date 16 Jan, 2001

(Signed) /s/ W. B. Howden