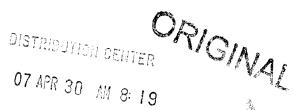
Terry A. Davis
Assistant Secretary and
Assistant Treasurer

One Energy Place Pensacola, Florida 32520-0786

Tel 850.444.6664 Fax 850.444.6026 TADAVIS@southernco.com





April 27, 2007

A SOUTHERN COMPANY

Mr. Timothy Devlin, Director Division of Economic Regulation Florida Public Service Commission 2540 Shumard Oak Boulevard Tallahassee FL 32399-0850

Dear Mr. Devlin:

Re: Annual Report and Affiliate Transactions and Non-Regulated Activities and Depreciation Data

Accompanying this letter are the following documents:

- One unbound original and three copies of the FPSC Annual Report on Form PSC/ECR 101, including additional pages on affiliates, affiliate transactions and non-regulated activities, for 2006
- Report of Depreciation Data for the year 2006
- 3. 2006 Annual Report to Stockholders for Gulf Power Company and Southern Company
- 4. 2006 Form 10-K filed with the Securities and Exchange Commission

Filing is made to comply with Chapter 350.117, Florida Statutes, and FPSC Rule 25-6.135, Florida Administration Code.

Sincerely,

Terry a. Davis

bh

**Enclosures** 

cc w/o enc:

Ms. Ann Cole, Commission Clerk

Florida Public Service Commission

2540 Shumard Oak Boulevard Tallahassee FL 32399-0850

**GOV 2-1** 

DOCUMENT NUMBER - DATE

03616 APR 30 5

FPSC-COMMISSION CLERK