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FILE COPY

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JAMES J. CRONGEYER, JR.
DAVID L. MCGEE

September 23, 1996

Ms. Blanca S. Bayo, Director
Division of Records and Reporting
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee FL 32399-0870

Dear Ms. Bayo:

RE: Docket No. 960835-EI
Request for Confidential Classification
The Southern Company and Southern Communications Services, Inc.
Certificate of Notification - File Nos. 70-8233

Enclosed for filing in the matter referred to above is the Request for Confidential Classification by Gulf Power Company. This request covers information submitted to the Florida Public Service Commission on September 10, 1996.

If you or your staff have any questions regarding this filing, please contact me.

Please mark the enclosed extra copy of this letter with the date and time the material was accepted in your office for filing and return same to the undersigned.

- ACK _____
- AFA _____
- APP _____
- CAF _____
- CMU _____
- CTR _____
- EAG _____
- LED _____
- LIN _____
- OPC _____
- RON _____
- SEC _____
- WAS _____
- OTH _____

Very truly yours,

Russell A. Badders

Russell A. Badders
For the Firm

lw

Enclosure

cc: Susan D. Cranmer
Gulf Power Company

RECEIVED & FILED
SEP 24 1996
FPSC-BUREAU OF RECORDS

DOCUMENT NUMBER-DATE

10187 SEP 24 96

FPSC-RECORDS/REPORTING

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

IN RE: The Southern Company and
Southern Communications Services,
Inc., Certificate of Notification
File No. 70-8233 for the period ending
June 30, 1996

Docket No.: 960835-EI
Filed: September 23, 1996

REQUEST FOR CONFIDENTIAL CLASSIFICATION

The Southern Company and Southern Communications Services, Inc., ("the Companies"), by and through their undersigned attorney and pursuant to Rule 25-22.006, Florida Administrative Code hereby files a request that the Florida Public Service Commission enter an order protecting from public disclosure certain information, hereafter the Certificate, submitted to the Florida Public Service Commission pursuant to the Securities and Exchange Commission Rule 53(a)(4), C.F.R. §250.53(a)(4). As grounds for this request, the Companies state:

1. On or about September 10, 1996, the Companies submitted to the Florida Public Service Commission the Certificate as required by Securities and Exchange Commission Rule 53(a)(4), C.F.R. §250.53(a)(4).

2. On or about September 10, 1996, the Companies filed a Notice of Intent to Request Confidential Classification with regard to certain portions of the submitted Certificate. The Companies claim that the information contained in the Certificate is entitled to confidential classification pursuant to §366.093(3)(e), Florida Statutes, as information, the public disclosure of which would cause irreparable harm to the competitive interests of the Companies. The

DOCUMENT NUMBER-DATE

10187 SEP 24 88

FPSC-RECORDS/REPORTING

Certificate contains proprietary and commercially sensitive information that is not otherwise publicly available.

3. The Public disclosure of the financial information and the business planning information contained in the Certificate would cause irreparable harm to the Companies ability to compete in the increasingly competitive telecommunications market. The public disclosure of the financial information would allow the competitors of the Companies to have access to information about the financial stability and resources of the Companies. Such information would permit those competitors to determine which markets the Companies are capable of entering into and the extent of their ability to develop new markets and projects. Public disclosure of information about the Companies finances and the ability to obtain financing would unfairly permit the competitors of the Companies to determine the business plans and resource allocation of the Companies. Such information is proprietary and extremely commercially sensitive in the competitive markets in which the Companies operate. Thus, the Companies request that this information be granted confidential classification pursuant to Section 366.093(3)(e), Florida Statutes.

4. Submitted as Exhibit "A" is a copy of the Certificate, on which is highlighted the information for which confidential classification is requested. Exhibit "A" should be treated as confidential pending a ruling on this request. Attached as Exhibit "B" are two (2) edited copies of the Certificate, which may be made available for public review and inspection. Attached as Exhibit "C" to this request is a line-by-line justification for the request for confidential

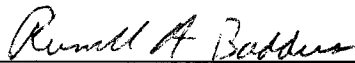
classification.

5. The material for which confidential classification is requested is intended to be, and is treated as, confidential by the Companies and has not been otherwise publicly disclosed.

WHEREFORE, the Southern Company and Southern Communications Services, Inc. respectfully requests that the Commission enter an order protecting the information highlighted on Exhibit "A" from public disclosure as proprietary confidential business information.

Dated this 23rd day of September, 1996.

Respectfully submitted,



RUSSELL A. BADDERS

Florida Bar No. 7455

Beggs & Lane

Post Office Box 12950

Pensacola, Florida 32576-2950

(904) 432-2451

Attorney for The Southern Company
and Southern Communications Services, Inc.

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

IN RE: The Southern Company and
Southern Communication Services, Inc.,
Certificate of Notification
File No. 70-8173

Docket No.: 960835-EI
Filed: September 23, 1996

EXHIBIT "A"
REQUEST FOR CONFIDENTIAL CLASSIFICATION

The information provided herein should be maintained as proprietary confidential business information pursuant to Section 366.093 and Rule 25-22.006, F.A.C.

EXHIBIT "A"

Provided to the Division of Records and Reporting
under separate cover as confidential information

EXHIBIT "B"

Wayne Boston
Assistant Comptroller
and Assistant Secretary



**FREEDOM OF INFORMATION ACT
CONFIDENTIAL TREATMENT REQUESTED**

August 14, 1996

Securities and Exchange Commission
Washington, DC 20549

Re: *The Southern Company and
Southern Communications Services, Inc.
Certificate of Notification - File No. 70-8233
Request for Confidential Treatment*

Ladies and Gentlemen:

Pursuant to Rule 104 under the Public Utility Holding Company Act of 1935, as amended, The Southern Company (SOUTHERN), a registered holding company, and Southern Communications Services, Inc. (SOUTHERN COMMUNICATIONS), hereby request confidential treatment of the attached certificate of notification for the quarter and six-month period ended June 30, 1996. This certificate contains information which is proprietary and competitively sensitive. The public disclosure thereof would materially harm SOUTHERN and SOUTHERN COMMUNICATIONS.

As permitted by Rule 101(c)(1) of the General Rules and Regulations for Electronic Filings, 17 CFR 232.101(c)(1) the aforementioned confidential information is filed herewith in paper format only.

SOUTHERN hereby requests a hearing before any part thereof is made public to third parties requesting its disclosure.

Yours very truly,


Wayne Boston

Enclosures

cc: Freedom of Information Act Officer (w/enc.)
Robert Wason, Chief Financial Analyst (w/enc.)

CERTIFICATE OF NOTIFICATION

filed by

SOUTHERN COMMUNICATIONS SERVICES, INC.

Pursuant to order of the Securities and Exchange Commission dated December 30, 1994, in the matter of File No. 70-8233.

Southern Communications Services, Inc. (Southern Communications), pursuant to Rule 24, hereby provides the following information as required by the above-mentioned order:

Requested Response to IV.1:

- a. A copy of Southern Communications' balance sheet, income statement and statement of cash flow.

SOUTHERN COMMUNICATIONS
 BALANCE SHEET
 JUNE 30, 1996
 (Unaudited)

A

B

ASSETS

Current Assets:

- 1 Cash
- Accounts Receivable
- 2 Affiliated
- 3 Other
- 4 Prepayments
- 5 Materials & Supplies
- 6 Total Current Assets



Property & Equipment, Net

- 7 System Infrastructure
- 8 Office Furniture & Fixtures
- 9 Construction Work in Progress
- 10 Frequencies
- 11 Organization Costs
- 12 Total Property & Equipment, Net



13 Deferred Taxes & Other Assets



14 TOTAL ASSETS



CAPITALIZATION AND LIABILITIES

LIABILITIES

A

B

Current Liabilities:

- 1 Accounts Payable
- 2 Affiliated
- 3 Other
- 4 Other Current & Accrued Liabilities
- 5 Total Current Liabilities
- 6 Total Deferred Taxes & Other Liabilities



CAPITALIZATION

- 7 Common Stock
- 8 Additional Paid-in Capital
- 9 Retained Earnings
- 10 Capitalized Lease
- 11 Total Capitalization
- 12 TOTAL CAPITALIZATION & LIABILITIES



SOUTHERN COMMUNICATIONS
 INCOME STATEMENT
 YEAR-TO-DATE, JUNE 1996
 (Unaudited)

A

B

REVENUES

1	Affiliated	
2	Non-Affiliated	
3	Interest Income	
4	Total Revenues	



EXPENSES

5	Cost of Goods Sold	
6	Salaries	
7	Office Rents	
8	Depreciation & Amortization	
9	Travel	
10	Legal	
11	Billing Services	
12	Affiliate Companies	
13	Advertising	
14	Other	



15	Total Expenses	
16	NET INCOME BEFORE TAXES	
17	BENEFIT FOR INCOME TAXES	
18	NET INCOME AFTER INCOME TAXES	



SOUTHERN COMMUNICATIONS
 CONSOLIDATED STATEMENT OF CASH FLOWS
 YEAR-TO-DATE, JUNE 1996
 (Unaudited)

A

CASH FLOWS FROM OPERATING ACTIVITIES:

1 Net Loss

Adjustments to reconcile net loss to net cash used in operating activities:

2 Depreciation/Amortization

Changes in operating assets and liabilities:

3 Accounts Receivable

4 Deferred Income Taxes, Net

5 Prepays and Other Current & Deferred Assets

6 Accounts Payable and Other Accrued
 7 Liabilities

8 Total Adjustments

9 Net Cash Used in Operating Activities

10 CASH FLOWS FROM INVESTING ACTIVITIES:

Project & Other Capital Investments

11 CASH FLOWS FROM FINANCING ACTIVITIES:

Additional Capital Contributions

12 Capital Lease

13 Total Financing

14 INCREASE (DECREASE) IN CASH & TEMPORARY INVESTMENTS

15 CASH & TEMPORARY INVESTMENTS AT 1/1/96

16 CASH & TEMPORARY INVESTMENTS AT 6/30/96



b. A schedule of reported revenues and expenses. Revenues will be identified by source, i.e., affiliated and non-affiliated. Expenses will be classified as relating specifically to either affiliated or non-affiliated customers, or common costs. Expenses believed to be associated with a feature, service or facility which is unique to a specific class of customers will be classified as relating specifically to that class of customers.

		A	B
	Affiliated Revenues		
1	Equipment Sales, at Cost	\$	
2	Telecommunications Services		
3	Total Revenues, Affiliated Companies		
	Non-Affiliated Revenues		
4	Equipment Sales		
5	Telecommunications Services		
6	Total Revenues, Non-Affiliated Companies		
7	Interest Income		
8	Total Revenues		
9	Total Expenses		
10	Net Income Before Income Taxes		

•• The Southern Communications' telecommunications system was not fully implemented and operational at the affiliated companies at June 30, 1996. In view of this, and the immateriality and nature of company revenues for 1996 (the majority of which were subscriber unit equipment sales), expenses were not classified between affiliated and non-affiliated customers. Such a classification will be provided for the next required reporting period.

Requested Response to IV.3:

a. A statement of revenues, distinguishing and setting forth non-associate revenues and revenues derived from each associate company.

	A	B
Affiliated Revenues		
Equipment Sales, at Cost		
1	Alabama Power	[REDACTED]
2	Georgia Power	[REDACTED]
3	Gulf Power	[REDACTED]
4	Mississippi Power	[REDACTED]
5	Southern Company Svcs.	[REDACTED]
6	Southern Nuclear	[REDACTED]
7	Total Equipment Sales	[REDACTED]
Telecommunications Services		
8	Alabama Power	[REDACTED]
9	Georgia Power	[REDACTED]
10	Gulf Power	[REDACTED]
11	Mississippi Power	[REDACTED]
12	Southern Company Svcs.	[REDACTED]
13	Southern Nuclear	[REDACTED]
14	Total Affiliated Revenues	[REDACTED]
Non-Affiliated Revenues		
15	Equipment Sales	[REDACTED]
16	Telecommunications Services	[REDACTED]
17	Total Non-Affiliated Revenues	[REDACTED]
18	Interest Income	[REDACTED]
19	Total Revenues	[REDACTED]

b. The price charged to associates for each type of service rendered to associates.

20 [REDACTED]

21 [REDACTED]

22 [REDACTED]

23 [REDACTED]

c. A statement as to whether the prices charged to associates were based upon market or cost.

24 [REDACTED]

d. An explanation of how the market or cost pricing utilized was derived.

25 [REDACTED]

[REDACTED]

Requested Response to IV.4:

a. The actual calculation used to calculate costs.

1 [REDACTED]

b. An explanation of how costs were allocated.

2 [REDACTED]

c. A description of the rationale and methodology employed in determining allocations of cost.

3 [REDACTED]

d. A categorical (associate vs. non-associate) analysis of corporate costs (1) depreciation, (2) outside services, (3) labor costs, (4) administrative and general expenses, (5) cost of capital, (6) costs of goods and materials, and (7) other costs, including an analysis of direct costs and common costs; and

4 [REDACTED]

e. An analysis of cost versus market pricing, comparing market pricing for associates to system-wide costs for associates and showing the basis for allocations to the associates. The foregoing information may be included in the report furnished pursuant to 1(b) above.

5 [REDACTED]

SIGNATURE

Pursuant to the requirements of the Public Utility Holding Company Act of 1935, the undersigned company has duly caused this certificate to be signed on its behalf by the undersigned thereunto duly authorized.

SOUTHERN COMMUNICATIONS SERVICES, INC.

BY: Tommy Chilsch
Tommy Chilsch
Corporate Secretary

Dated: August 14, 1996



Southern Company Services

a subsidiary of The Southern Company

Wayne Boston
Assistant Comptroller
and Assistant Secretary

**FREEDOM OF INFORMATION ACT
CONFIDENTIAL TREATMENT REQUESTED**

August 14, 1996

Securities and Exchange Commission
Washington, DC 20549

Re: *The Southern Company and
Southern Communications Services, Inc.
Certificate of Notification - File No. 70-8233
Request for Confidential Treatment*

Ladies and Gentlemen:

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As permitted by Rule 101(c)(1) of the General Rules and Regulations for Electronic Filings, 17 CFR 232.101(c)(1) the aforementioned confidential information is filed herewith in paper format only.

SOUTHERN hereby requests a hearing before any part thereof is made public to third parties requesting its disclosure.

Yours very truly,


Wayne Boston

Enclosures

cc: Freedom of Information Act Officer (w/enc.)
Robert Wason, Chief Financial Analyst (w/enc.)

CERTIFICATE OF NOTIFICATION

filed by

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- a. A copy of Southern Communications' balance sheet, income statement and statement of cash flow.

SOUTHERN COMMUNICATIONS
 BALANCE SHEET
 JUNE 30, 1996
 (Unaudited)

A B

ASSETS

Current Assets:

- 1 Cash
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- 2 Affiliated
- 3 Other
- 4 Prepayments
- 5 Materials & Supplies
- 6 Total Current Assets



Property & Equipment, Net

- 7 System Infrastructure
- 8 Office Furniture & Fixtures
- 9 Construction Work in Progress
- 10 Frequencies
- 11 Organization Costs
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13 Deferred Taxes & Other Assets

14 TOTAL ASSETS

CAPITALIZATION AND LIABILITIES

LIABILITIES

A

B

Current Liabilities:

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- 2 Affiliated
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- 4 Other Current & Accrued Liabilities
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CAPITALIZATION

- 7 Common Stock
- 8 Additional Paid-in Capital
- 9 Retained Earnings
- 10 Capitalized Lease
- 11 Total Capitalization
- 12 TOTAL CAPITALIZATION & LIABILITIES



SOUTHERN COMMUNICATIONS
INCOME STATEMENT
YEAR-TO-DATE, JUNE 1996
(Unaudited)

A

B

REVENUES

1 Affiliated
 2 Non-Affiliated
 3 Interest Income
 4 Total Revenues

[REDACTED]

[REDACTED]

EXPENSES

5 Cost of Goods Sold
 6 Salaries
 7 Office Rents
 8 Depreciation & Amortization
 9 Travel
 10 Legal
 11 Billing Services
 12 Affiliate Companies
 13 Advertising
 14 Other
 15 Total Expenses

[REDACTED]

16 NET INCOME BEFORE TAXES
 17 BENEFIT FOR INCOME TAXES
 18 NET INCOME AFTER INCOME TAXES

[REDACTED]

SOUTHERN COMMUNICATIONS
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YEAR-TO-DATE, JUNE 1996
(Unaudited)

A

CASH FLOWS FROM OPERATING ACTIVITIES:

1 Net Loss

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5 Prepaids and Other Current & Deferred Assets

6 Accounts Payable and Other Accrued
7 Liabilities

8 Total Adjustments

9 Net Cash Used in Operating Activities

CASH FLOWS FROM INVESTING ACTIVITIES:

10 Project & Other Capital Investments

CASH FLOWS FROM FINANCING ACTIVITIES:

11 Additional Capital Contributions

12 Capital Lease

13 Total Financing

14 INCREASE (DECREASE) IN CASH & TEMPORARY INVESTMENTS

15 CASH & TEMPORARY INVESTMENTS AT 1/1/96

16 CASH & TEMPORARY INVESTMENTS AT 6/30/96



b. A schedule of reported revenues and expenses. Revenues will be identified by source, i.e., affiliated and non-affiliated. Expenses will be classified as relating specifically to either affiliated or non-affiliated customers, or common costs. Expenses believed to be associated with a feature, service or facility which is unique to a specific class of customers will be classified as relating specifically to that class of customers.

	A	B
Affiliated Revenues		
1	Equipment Sales, at Cost	\$ [REDACTED]
2	Telecommunications Services	[REDACTED]
3	Total Revenues, Affiliated Companies	[REDACTED]
Non-Affiliated Revenues		
4	Equipment Sales	[REDACTED]
5	Telecommunications Services	[REDACTED]
6	Total Revenues, Non-Affiliated Companies	[REDACTED]
7	Interest Income	[REDACTED]
8	Total Revenues	[REDACTED]
9	Total Expenses	[REDACTED]
10	Net Income Before Income Taxes	[REDACTED]

** The Southern Communications' telecommunications system was not fully implemented and operational at the affiliated companies at June 30, 1996. In view of this, and the immateriality and nature of company revenues for 1996 (the majority of which were subscriber unit equipment sales), expenses were not classified between affiliated and non-affiliated customers. Such a classification will be provided for the next required reporting period.

Requested Response to IV.3:

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6	Southern Nuclear	[REDACTED]
7	Total Equipment Sales	[REDACTED]
Telecommunications Services		
8	Alabama Power	[REDACTED]
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10	Gulf Power	[REDACTED]
11	Mississippi Power	[REDACTED]
12	Southern Company Svcs.	[REDACTED]
13	Southern Nuclear	[REDACTED]
14	Total Affiliated Revenues	[REDACTED]
Non-Affiliated Revenues		
15	Equipment Sales	[REDACTED]
16	Telecommunications Services	[REDACTED]
17	Total Non-Affiliated Revenues	[REDACTED]
18	Interest Income	[REDACTED]
19	Total Revenues	[REDACTED]

- b. The price charged to associates for each type of service rendered to associates.

20 [REDACTED]

21 [REDACTED]

22 [REDACTED]

23 [REDACTED]

- c. A statement as to whether the prices charged to associates were based upon market or cost.

24 [REDACTED]

- d. An explanation of how the market or cost pricing utilized was derived.

25 [REDACTED]

CONFIDENTIAL

Requested Response to IV.4:

a. The actual calculation used to calculate costs.

1 [REDACTED]

b. An explanation of how costs were allocated.

2 [REDACTED]

c. A description of the rationale and methodology employed in determining allocations of cost.

3 [REDACTED]

d. A categorical (associate vs. non-associate) analysis of corporate costs (1) depreciation, (2) outside services, (3) labor costs, (4) administrative and general expenses, (5) cost of capital, (6) costs of goods and materials, and (7) other costs, including an analysis of direct costs and common costs; and

4 [REDACTED]

e. An analysis of cost versus market pricing, comparing market pricing for associates to system-wide costs for associates and showing the basis for allocations to the associates. The foregoing information may be included in the report furnished pursuant to 1(b) above.

5 [REDACTED]

SIGNATURE

Pursuant to the requirements of the Public Utility Holding Company Act of 1935, the undersigned company has duly caused this certificate to be signed on its behalf by the undersigned thereunto duly authorized.

SOUTHERN COMMUNICATIONS SERVICES, INC.

BY: Tommy Chilsom
Tommy Chilsom
Corporate Secretary

Dated: August 14, 1996

EXHIBIT "C"

Line-by-Line Justification

Page/ line:	Column:	Justification:
Page 2 Lines: 1-14	A,B	The information identified as confidential by Southern Communications Services, Inc., is intended to be and is treated by Southern Communications as private in that the disclosure of the information would impair Southern Communication's competitive interests. <u>See</u> Fla. Stat. § 366.093(3)(e). The information provided in the specified lines includes financial information about Southern Communication's operations. This information is proprietary and competitively sensitive in that it reveals Southern Communications economic viability and its financial ability to enter into the various aspects of the telecommunication markets. Moreover, the telecommunication market is increasingly competitive and this information could be utilized by Southern Communication's competitors to determine Southern Communication's market strength and whether or not it is financially able to pursue new markets and technologies.
Page 3 Lines: 1-12	A,B	The information identified as confidential by Southern Communications Services, Inc., is intended to be and is treated by Southern Communications as private in that the disclosure of the information would impair Southern Communication's competitive interests. <u>See</u> Fla. Stat. § 366.093(3)(e). The information provided in the specified lines includes financial information about Southern Communication's operations. This information is proprietary and competitively sensitive in that it reveals Southern Communications economic viability and its financial ability to enter into the various aspects of the telecommunication markets. Moreover, the telecommunication market is increasingly competitive and this information could be utilized by Southern Communication's competitors to determine Southern Communication's market strength and whether or not it is financially able to pursue new markets and technologies.

Page 4 A, B
Lines:
1-18

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Page 5 A
Lines:
1-16

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Page 6 A,B
Lines:
1-10

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Page 7 A,B
Lines:
1-19

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Page 7 N/A
Lines:
20-25

Page 8
Lines:
1-5

The information identified as confidential by Southern Communications Services, Inc., is intended to be and is treated by Southern Communications as private in that the disclosure of the information would impair Southern Communication's competitive interests. See Fla. Stat. § 366.093(3)(e). The information provided in the specified lines included financial information about Southern Communication's operations. This information is proprietary and competitively sensitive in that it reveals Southern Communications economic viability and its financial ability to enter into the various aspects of the telecommunication markets. Moreover, the telecommunication market is increasingly competitive and this information could be utilized by Southern Communication's competitors to determine Southern Communication's market strength and whether or not it is financially able to pursue new markets and technologies.

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing was furnished without exhibit "A" by U.S. Mail on the 23rd day of September, 1996 on the following:

Cindy Miller, Esquire
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee FL 32399-0863

Jack Shreve, Esquire
Office of Public Counsel
c/o The Florida Legislature
111 W. Madison St., Room 812
Tallahassee FL 32399-1400



RUSSELL A. BADDERS
Florida Bar No. 0007455
Beggs & Lane
P.O. Box 12950
Pensacola FL 32576
904 432-2451
Attorneys for The Southern Company