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Pensacola, FL 32520

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ORIGINAL FILE COPY



April 16, 1997

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 Development and Investment Group, Inc.
Certificate of Notification - File Nos. 70-8173

Enclosed for filing in the matter referred to above is the Request for Confidential Classification by Gulf Power Company. This request covers information for the period ending December 31, 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 _____ Sincerely,
 AFA _____
 APP _____ *Susan D. Cranmer*
 CAF _____ Susan D. Cranmer
 CMU _____ Assistant Secretary and Assistant Treasurer
 CTR _____ lw
 EAG _____
 LEG _____ Enclosure
 LIN _____ cc: Beggs and Lane
 OPC _____ Russell A. Badders, Esquire
 RCH _____
 SEC _____
 WAS _____
 OTH _____

RECEIVED & FILED
 APR 17 1997
 FPSC-BUREAU OF RECORDS

This Notice of Intent was filed with Confidential Document No. 03927-97. The document has been placed in the confidential files pending receipt of a request for confidential treatment.

DOCUMENT NUMBER-DATE
03926 APR 17 97
FPSC-RECORDS/REPORTING

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

IN RE: The Southern Company
and Southern Development and
Investment Group, Inc.
Certificate of Notification-
File No. 70-8173 under Rule 24 with the
Securities and Exchange Commission (SEC)
for the quarter ending December 31, 1996

Docket No.: 960835-EI
Date: April 17, 1997

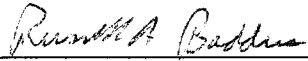
NOTICE OF INTENT TO REQUEST CONFIDENTIAL CLASSIFICATION

The Southern Company and Southern Development and Investment Group, Inc., an associate company of Gulf Power Company, by and through its undersigned attorney and pursuant to Rule 25-22.006, Florida Administrative Code, hereby gives notice that it intends to request confidential classification for certain information, hereafter the Certificate, submitted to the Florida Public Service Commission Staff pursuant to Securities and Exchange Commission Rule 53(a)(4), C.F.R. §250.53(a)(4). A copy of the Certificate is attached hereto as exhibit "A". Rule 53 requires that every registered holding company submit certain specified categories of filings to each state commission in which the affiliates of the registered holding company operate. Gulf Power is an affiliate of the Southern Company, a registered holding company.

The Certificate contains proprietary and commercially sensitive information regarding the Southern Company and Southern Development and Investment Group, Inc. and certain of its unregulated, non-utility, businesses and investments which would cause irreparable harm to the Companies if disclosed to the general public. A formal request for confidential classification will be filed within the time period specified in Rule 25-22.006(3)(a), Florida Administrative Code, if the Staff determines that the information will be retained by the Commission and not returned to the

Companies within the specified time period. This Certificate is the subject of a claim of confidentiality under the Freedom of Information Act.

Respectfully submitted,

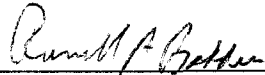


Russell A. Badders
Florida Bar No. 7455
Beggs & Lane
Post Office Box 12950
Pensacola, Florida 32576-2950
(904) 432-2451
Counsel for The Southern Company and
Southern Development and Investment
Group, Inc.

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 16th day of April, 1997, on the following:

Richard Bellak, Esquire
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, Florida 32399-0850



Russell A. Badders