

Southern Company Services

DATE: September 13, 2011

RE: State of Mississippi Final Payment - 2010

FROM: Dan Raby - Tax Compliance, Bin 10139

TO: R. L. Morrow - Mississippi Power Company

P. D. Trippe - Gulf Power Company R. D. Woodard - Southern LINC

R. A. Aubuchon - Southern Company Services, Inc.

M. J. Burton - Southern Telecom

M. P. Robertson – Georgia Power Company J. J. Hodnett – Southern Power Company

C. B. King - Southern Company Holdings

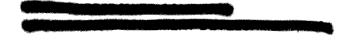
J. D. Rosenberg - Southern Company Services

A. J. Ricks - Alabama Power Company

The SCS Tax Department files a combined return in the state of Mississippi in order to utilize individual company net operating losses and reduce the overall Mississippi state income tax expense. As a result, inter-company payments and refunds are required for the 2010 final tax return payment of Mississippi income tax.

Each company making a payment should submit proper documentation to SCS Treasury to process these payments. The payments should be made **to** Southern Company Services, Account No. Account No. Account No. ACH's) no later than September 15, 2011.

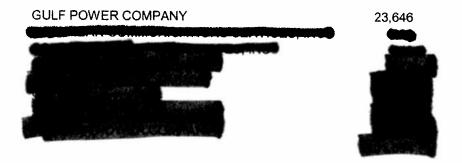
The final estimated payments are as follows:





Each company receiving a refund should provide SCS Treasury with instructions confirming the bank account detail (including ABA numbers) to which the below noted refunds should be wired on September 15.

The final refunds are as follows:



Companies not included in either list above will have no payment due nor receive a refund on September 15.

SCS tax will make the payment to the state by requesting a check in the amount

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Please call me at 8-506-6883 with questions.

APPROVED:

Timothy L. Fallaw