

SOUTHERN CO CAPITAL TRUST VII  
Form 305B2  
January 09, 2007

=====

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

-----

FORM T-1

STATEMENT OF ELIGIBILITY  
UNDER THE TRUST INDENTURE ACT OF 1939 OF A  
CORPORATION DESIGNATED TO ACT AS TRUSTEE

-----

CHECK IF AN APPLICATION TO DETERMINE ELIGIBILITY OF A TRUSTEE PURSUANT TO  
SECTION 305(b)(2)

WELLS FARGO BANK, NATIONAL ASSOCIATION  
(Exact name of trustee as specified in its charter)

A National Banking Association  
(Jurisdiction of incorporation or  
organization if not a U.S. national  
bank)

94-1347393  
(I.R.S. Employer  
Identification No.)

101 North Phillips Avenue  
Sioux Falls, South Dakota  
(Address of principal executive offices)

57104  
(Zip code)

Wells Fargo & Company  
Law Department, Trust Section  
MAC N9305-175  
Sixth Street and Marquette Avenue, 17th Floor  
Minneapolis, Minnesota 55479  
(612) 667-4608  
(Name, address and telephone number of agent for service)

-----

THE SOUTHERN COMPANY  
(Exact name of obligor as specified in its charter)

Delaware  
(State or other jurisdiction of  
incorporation or organization)

58-0690070  
(I.R.S. Employer  
Identification No.)

30 Ivan Allen Jr., Blvd., N.W.  
Atlanta, Georgia  
(Address of principal executive offices)

30308  
(Zip code)

-----

Senior Notes  
(Title of the indenture securities)

=====

Item 1. General Information. Furnish the following information as to the

Edgar Filing: SOUTHERN CO CAPITAL TRUST VII - Form 305B2

trustee:

- (a) Name and address of each examining or supervising authority to which it is subject.

Comptroller of the Currency  
Treasury Department  
Washington, D.C.

Federal Deposit Insurance Corporation  
Washington, D.C.

Federal Reserve Bank of San Francisco  
San Francisco, California 94120

- (b) Whether it is authorized to exercise corporate trust powers.

The trustee is authorized to exercise corporate trust powers.

Item 2. Affiliations with Obligor. If the obligor is an affiliate of the trustee, describe each such affiliation.

None with respect to the trustee.

No responses are included for Items 3-14 of this Form T-1 because the obligor is not in default as provided under Item 13.

Item 15. Foreign Trustee. Not applicable.

Item 16. List of Exhibits. List below all exhibits filed as a part of this Statement of Eligibility.

- |            |  |
|------------|--|
| Exhibit 1. | A copy of the Articles of Association of the trustee now in effect.*   |
| Exhibit 2. | A copy of the Comptroller of the Currency Certificate of Corporate Existence and Fiduciary Powers for Wells Fargo Bank, National Association, dated February 4, 2004. ** |
| Exhibit 3. | See Exhibit 2  |
| Exhibit 4. | Copy of By-laws of the trustee as now in effect. ***   |
| Exhibit 5. | Not applicable.  |
| Exhibit 6. | The consent of the trustee required by Section 321(b) of the Act.  |
| Exhibit 7. | A copy of the latest report of condition of the trustee published pursuant to law or the requirements of its supervising or examining authority.                         |
| Exhibit 8. | Not applicable.  |
| Exhibit 9. | Not applicable.  |

\* Incorporated by reference to the exhibit of the same number to the trustee's Form T-1 filed as exhibit 25 to the Form T-3 dated March 3, 2004

Edgar Filing: SOUTHERN CO CAPITAL TRUST VII - Form 305B2

of Trans-Lux Corporation file number 022-28721.

\*\* Incorporated by reference to the exhibit of the same number to the trustee's Form T-1 filed as exhibit 25 to the Form T-3 dated March 3, 2004 of Trans-Lux Corporation file number 022-28721.

\*\*\* Incorporated by reference to the exhibit of the same number to the trustee's Form T-1 filed as exhibit 25.1 to the Form S-4 dated May 26, 2005 of Penn National Gaming, Inc. file number 333-125274.

SIGNATURE

Pursuant to the requirements of the Trust Indenture Act of 1939, as amended, the trustee, Wells Fargo Bank, National Association, a national banking association organized and existing under the laws of the United States of America, has duly caused this statement of eligibility to be signed on its behalf by the undersigned, thereunto duly authorized, all in the City of Atlanta and State of Georgia on the 4th day of January 2007.

WELLS FARGO BANK, NATIONAL ASSOCIATION

/s/ Elizabeth T. Wagner  
Elizabeth T. Wagner  
Vice President

EXHIBIT 6

January 4, 2007

Securities and Exchange Commission  
Washington, D.C. 20549

Gentlemen:

In accordance with Section 321(b) of the Trust Indenture Act of 1939, as amended, the undersigned hereby consents that reports of examination of the undersigned made by Federal, State, Territorial, or District authorities authorized to make such examination may be furnished by such authorities to the Securities and Exchange Commission upon its request therefor.

Edgar Filing: SOUTHERN CO CAPITAL TRUST VII - Form 305B2

Very truly yours,

WELLS FARGO BANK, NATIONAL ASSOCIATION

/s/ Elizabeth T. Wagner  
 Elizabeth T. Wagner  
 Vice President

EXHIBIT 7

Consolidated Report of Condition of  
 Wells Fargo Bank National Association  
 of 101 North Phillips Avenue, Sioux Falls, SD 57104  
 And Foreign and Domestic Subsidiaries,  
 at the close of business September 30, 2006, filed in accordance with  
 12 U.S.C. ss.161 for National Banks.

	Dollar Amounts In Millions -----
ASSETS	
Cash and balances due from depository institutions:	
Noninterest-bearing balances and currency and coin	\$12,568
Interest-bearing balances	2,329
Securities:	
Held-to-maturity securities	0
Available-for-sale securities	47,734
Federal funds sold and securities purchased under agreements to resell:	
Federal funds sold in domestic offices	4,359
Securities purchased under agreements to resell	1,055
Loans and lease financing receivables:	
Loans and leases held for sale	39,455
Loans and leases, net of unearned income	240,414
LESS: Allowance for loan and lease losses	2,226
Loans and leases, net of unearned income and allowance	238,188
Trading Assets	3,850
Premises and fixed assets (including capitalized leases)	4,012
Other real estate owned	482
Investments in unconsolidated subsidiaries and associated companies	374
Intangible assets	
Goodwill	8,912
Other intangible assets	18,523
Other assets	18,966
Total assets	----- \$400,807 =====
LIABILITIES	
Deposits:	

## Edgar Filing: SOUTHERN CO CAPITAL TRUST VII - Form 305B2

In domestic offices		\$284,509
Noninterest-bearing	77,344	
Interest-bearing	207,165	
In foreign offices, Edge and Agreement subsidiaries, and IBFs		32,180
Noninterest-bearing	8	
Interest-bearing	32,172	
Federal funds purchased and securities sold under agreements to repurchase:		
Federal funds purchased in domestic offices		3,274
Securities sold under agreements to repurchase		6,805

Dollar Amounts  
In Millions  
-----

Trading liabilities		2,957
Other borrowed money		
(includes mortgage indebtedness and obligations under capitalized leases)		4,705
Subordinated notes and debentures		10,580
Other liabilities		16,959
		-----
Total liabilities		\$361,969
Minority interest in consolidated subsidiaries		58
 EQUITY CAPITAL		
Perpetual preferred stock and related surplus		0
Common stock		520
Surplus (exclude all surplus related to preferred stock)		24,751
Retained earnings		13,150
Accumulated other comprehensive income		359
Other equity capital components		0
		-----
Total equity capital		38,780
		-----
Total liabilities, minority interest, and equity capital		\$400,807
		=====

I, Karen B. Nelson, Vice President of the above-named bank do hereby declare that this Report of Condition has been prepared in conformance with the instructions issued by the appropriate Federal regulatory authority and is true to the best of my knowledge and belief.

Karen B. Nelson  
Vice President

We, the undersigned directors, attest to the correctness of this Report of Condition and declare that it has been examined by us and to the best of our knowledge and belief has been prepared in conformance with the instructions issued by the appropriate Federal regulatory authority and is true and correct.

Edgar Filing: SOUTHERN CO CAPITAL TRUST VII - Form 305B2

Dave Hoyt  
John Stumpf  
Carrie Tolstedt

Directors