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ALABAMA POWER CO  
Form 8-K  
April 01, 2002

SECURITIES AND EXCHANGE COMMISSION

Washington, D. C. 20549

FORM 8-K

CURRENT REPORT

Pursuant to Section 13 or 15(d) of the  
Securities Exchange Act of 1934

Date of Report (Date of earliest event reported) March 28, 2002

ALABAMA POWER COMPANY

(Exact name of registrant as specified in its charter)

Alabama	1-3164	63-0004250
(State or other jurisdiction of incorporation)	(Commission File Number)	(IRS Employer Identification No.)
600 North 18th Street, Birmingham, Alabama		35291
(Address of principal executive offices)		(Zip Code)
Registrant's telephone number, including area code	(205)	257-1000

N/A

(Former name or former address, if changed since last report.)

Item 4. Changes in Registrant's Certifying Accountant.

On March 28, 2002, the Board of Directors of The Southern Company, upon recommendation of its Audit Committee, decided not to engage Arthur Andersen LLP ("Andersen") as principal public accountants for its wholly owned subsidiary, Alabama Power Company (the "Company"), and engaged Deloitte & Touche LLP ("Deloitte & Touche") to serve as the Company's principal public accountants for fiscal year 2002.

Andersen's reports on the financial statements of the Company for the two most recent fiscal years ended December 31, 2001 did not contain any adverse opinion or disclaimer of opinion, nor were they qualified or modified as

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to uncertainty, audit scope, or accounting principles.

During the Company's two most recent fiscal years ended December 31, 2001 and the subsequent interim period through March 28, 2002, there were no disagreements between the Company and Andersen on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure, which disagreements, if not resolved to Andersen's satisfaction, would have caused them to make reference to the subject matter of the disagreement in connection with their reports; and there were no reportable events as described in Item 304(a)(1)(v) of Regulation S-K.

The Company provided Andersen with a copy of the foregoing disclosures. Attached as Exhibit 16 is a copy of Andersen's letter, dated March 29, 2002, stating its agreement with such statements.

During the Company's two most recent fiscal years ended December 31, 2001 and the subsequent interim period through March 28, 2002, the Company did not consult Deloitte & Touche with respect to the application of accounting principles to a specified transaction, either completed or proposed, or the type of audit opinion that might be rendered on the Company's financial statements, or any other matters or reportable events as set forth in Items 304(a)(2)(i) and (ii) of Regulation S-K.

Item 7. Financial Statements, Pro Forma Financial Information and Exhibits.  
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(c) Exhibits.

Exhibit 16 -- Letter from Arthur Andersen LLP to the  
Securities and Exchange Commission dated  
March 29, 2002.

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

ALABAMA POWER COMPANY

By /s/Wayne Boston  
Wayne Boston  
Assistant Secretary

April 1, 2002