

SOUTHERN INDIANA GAS AND ELECTRIC COMPANY  
211 NW RIVERSIDE DRIVE  
EVANSVILLE, IN 47708

June 7, 2023

Via EDGAR

United States Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549  
Division of Corporation Finance  
Office of Structured Finance  
Attention: Jason Weidberg and Arthur Sandel

**RE: Southern Indiana Gas and Electric Company  
SIGECO Securitization I, LLC  
Registration Statement on Form SF-1  
File Nos. 333-270851 and 333-270851-01**

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, Southern Indiana Gas and Electric Company, and SIGECO Securitization I, LLC, hereby request that the effective date of the Registration Statement referred to above be accelerated so that the same will become effective on June 12, 2023 at 9:00 a.m. E.D.T., or as soon as practicable thereafter.

Please call Timothy S. Taylor of Baker Botts L.L.P. at (713) 229-1184 as soon as the registration statement has been declared effective.

Very truly yours,

Southern Indiana Gas and Electric Company

By: /s/ Jason P. Wells

Name: Jason P. Wells

Title: President and Director

cc: Timothy S. Taylor, Baker Botts L.L.P.  
Monica Karuturi, CenterPoint Energy, Inc.