

June 7, 2023

Division of Corporation Finance

Securities and Exchange Commission
Division of Corporate Finance
100 F Street, N.E.
Washington, D.C. 20549

Attention: Jason Weidberg and Arthur Sandel – Structured Finance

Re: Southern Indiana Gas and Electric Company
SIGECO Securitization I, LLC
Registration Statement on Form SF-1
Filed March 24, 2023
File Nos. 333-270851 and 333-270851-01

Dear Mr. Weidberg and Mr. Sandel:

In connection with the proposed offering of the securities under the above-captioned Registration Statement on Form SF-1 (the “Registration Statement”), we wish to advise you that we, as representatives of the underwriters, hereby join the request of Southern Indiana Gas and Electric Company and SIGECO Securitization I, LLC that the effective date of the Registration Statement 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.

The following is supplemental information supplied under Rule 418(a)(7) and Rule 460 under the Securities Act of 1933:

- (i) Date of Preliminary Prospectus: May 15, 2023
- (ii) Anticipated dates of distribution: June 9, 2023 – June 22, 2023
- (iii) Number of preliminary prospectuses expected to be distributed to prospective underwriters, institutional investors, dealers and others: approximately 1500
- (iv) We have complied and will comply, and have been informed by the participating underwriters that they have complied and will comply with the requirements of Rule 15c2-8 under the Securities Exchange Act of 1934, as amended.

Pursuant to Rule 460 of the Securities Act of 1933, please be advised that there will be distributed to each underwriter, who is reasonably anticipated to participate in the distribution of the securities, as many copies of the proposed form of Preliminary Prospectus as appears to be reasonable to secure adequate distribution of the Preliminary Prospectus.

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Very truly yours,

Barclays Capital Inc.
Citigroup Global Markets Inc.

BARCLAYS CAPITAL INC.

By: /s/ Eric Chang
Name: Eric Chang
Title: Managing Director

CITIGROUP GLOBAL MARKETS INC.

By: /s/ Steffen Lunde
Name: Steffen Lunde
Title: Director

On behalf of each of the Underwriters

Signature Page to Underwriters' Acceleration Request