



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

April 18, 2023

Jason P. Wells  
President and Director  
Southern Indiana Gas and Electric Company  
211 NW Riverside Drive  
Evansville, IN 47708

**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 Jason P. Wells:

We have reviewed your registration statement and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to these comments, we may have additional comments.

Registration Statement on Form SF-1

Part II - Information not Required in Prospectus

Item 14. Exhibits, page II-3

1. Please file your remaining exhibits with your next amendment. Refer to Item 1100(f) of Regulation AB and Instruction 1 to Item 601 of Regulation S-K. Note that we may have additional comments on your registration statement following our review of any such exhibits.

We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Jason P. Wells  
Southern Indiana Gas and Electric Company  
April 18, 2023  
Page 2

Refer to Rules 460 and 461 regarding requests for acceleration. Please allow adequate time for us to review any amendment prior to the requested effective date of the registration statement.

Please contact Jason Weidberg at 202-551-6892 or Arthur Sandel at 202-551-3262 with any other questions.

Sincerely,

Division of Corporation Finance  
Office of Structured Finance