

SOUTHERN INDIANA GAS AND ELECTRIC COMPANY

20 N.W. FOURTH STREET · TELEPHONE (812) 424-6411

SIGECO
THE ENERGY COMPANY

EVANSVILLE, INDIANA 47741-0001

September 21, 1992

A. E. GOEBEL
SENIOR VICE PRESIDENT
CHIEF FINANCIAL OFFICER
SECRETARY AND TREASURER

Top Hat Plan Exemption
U.S. Department of Labor
Pension and Welfare Benefits Administration
P. O. Box 75212
Washington, D.C. 20013-5212

RE: Alternative Filing Pursuant to Regulation 2520.104-23

Dear Sir/Madam:

This filing is being made pursuant to Regulation 2520.104-23. The information required is as follows:

Name of Employer: Southern Indiana Gas and Electric Company

Address of Employer: 20 N.W. Fourth Street
Evansville, Indiana 47741-0001

EIN: 35-0672570

The Employer maintains four plan(s) primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The number of participants in each of the plans is shown below:

<u>PLAN</u>	<u>NUMBER OF PARTICIPANTS</u>	
	<u>ACTIVE</u>	<u>RETIRED</u>
1 Supplemental Pension	1	2
2 Supplemental Pension	5	0
3 Supplemental Retirement Income	0	2
4 Post Retirement Death Benefit	16	8

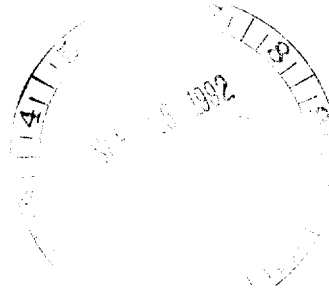
A check for \$1,000 in payment of the fine under the DOL Amnesty Program is enclosed. A copy of each of the plan documents is available and will be submitted upon request.

Respectfully submitted,

SOUTHERN INDIANA GAS AND ELECTRIC COMPANY

By: A. E. Goebel 4046

Title: Senior Vice President,
Chief Financial Officer,
Secretary and Treasurer



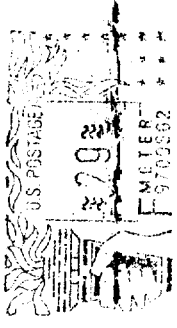
DETACH THIS MEMORANDUM BEFORE PRESENTING CHECK FOR PAYMENT

CHECK No. 177115

Fine under the DOL Amnesty Program



20 N. W. FOURTH STREET
EVANSVILLE, INDIANA 47741-0001



TOP HAT PLAN EXEMPTION
US DEPARTMENT OF LABOR
PENSION AND WELFARE BENEFITS
ADMINISTRATION
P O BOX 75212
WASHINGTON DC 20013-5212

