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Jeffrey A. Hopper
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October 14, 2011

**VIA CERTIFIED MAIL
RETURN RECEIPT REQUESTED**

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

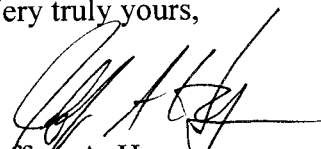
Gentlemen:

This statement is being filed under 29 C.F.R. § 2520.104-23(b) with respect to the Indiana Energy Association, Inc. Section 457(b) Deferred Compensation Plan (the "457(b) Plan"), the Indiana Energy Association, Inc. Section 457(f) Deferred Compensation Plan (the "457(f) Plan"), and the Award Letter to Stanley C. Pinegar, unfunded plans maintained by Indiana Energy Association, Inc. primarily for the purpose of providing benefits to a select group of management and highly compensated employees. The Plans currently cover one employee and were adopted September 15, 2011 and are effective September 30, 2011. The name, address and employer identification number of the sponsoring employer are:

Indiana Energy Association, Inc.
1600 One America Square, Box 82065
Indianapolis, Indiana 46282
EIN 30-0192928

The employer will provide plan documents, if any, to the Secretary upon request as required by Section 104(a)(6) of ERISA.

Very truly yours,


Jeffrey A. Hopper

JAH:att

cc Stanley C. Pinegar, CEO
Ronald E. Christian, Member of the Board

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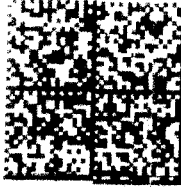
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EMPLOYEE BENEFITS SECURITY ADMINISTRATION
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WASHINGTON, D.C. 20210**

