

Mail Stop 3561

**March 20, 2007**

Victoria D. Harker  
Chief Financial Officer  
The AES Corporation  
4300 Wilson Boulevard, Suite 1100  
Arlington, VA 22203

**RE: The AES Corporation  
Item 4.01 Form 8-K filed December 13, 2007 as amended March 17, 2008  
File No. 1-12291**

Dear Ms. Harker:

We have completed our review of the above referenced filings and have no further comments at this time.

Sincerely,

Michael Moran  
Branch Chief