

Mail Stop 3561

July 14, 2009

Paul Hanrahan
Chief Executive Officer
AES Corporation.
4300 Wilson Boulevard
Arlington, VA 22203

**Re: AES Corporation
Form 10-K for Fiscal Year Ended December 31, 2008
Filed February 26, 2009
File No. 001-12291**

Dear Mr. Hanrahan:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

H. Christopher Owings
Assistant Director