



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

January 15, 2010

Via U.S. Mail and Facsimile (703-528-4510)

Paul Hanrahan  
President, Chief Executive Officer and Director  
AES Corporation  
4300 Wilson Boulevard  
Arlington, VA 22203

**Re: AES Corporation**  
**Form 10-K for the Fiscal Year Ended December 31, 2008**  
**Filed February 26, 2009**  
**File No. 1-12291**  
**Response Letter Filed January 4, 2010**

Dear Mr. Hanrahan:

We refer you to our comment letters dated November 9, 2009 and December 10, 2009 regarding possible business contacts with Iran, Syria and Sudan. We have completed our review of this subject matter and have no further comments at this time.

Sincerely,

Cecilia Blye, Chief  
Office of Global Security Risk

cc: Christopher Owings  
Assistant Director  
Division of Corporation Finance