



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

December 22, 2016

Thomas M. O'Flynn  
Executive Vice President and Chief Financial Officer  
The AES Corporation  
4300 Wilson Boulevard, Suite 1100  
Arlington, Virginia 22203

**Re: The AES Corporation  
Form 8-K Filed August 5, 2016  
File No. 1-12291**

Dear Mr. O'Flynn:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ James Allegretto

James Allegretto  
Senior Assistant Chief Accountant