

Mail Stop 3561

**April 23, 2008**

Kirk B. Michael  
Chief Financial Officer  
IPALCO Enterprises, Inc.  
One Monument Circle  
Indianapolis, IN 46204

**RE: IPALCO Enterprises, Inc.  
Item 4.01 Form 8-K filed December 13, 2007 as amended April 23, 2008  
File No. 1-8644**

Dear Mr. Michael:

We have completed our review of your Form 8-K and have no further comments at this time.

Sincerely,

Michael Moran  
Branch Chief