

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