

Mail Stop 3561

December 6, 2007

Mr. Paul T. Hanrahan
President and Chief Executive Officer
AES Corporation
4300 Wilson Boulevard
Arlington, Virginia 22203

Re: AES Corporation
Form 10-K for Fiscal Year Ended December 31, 2006
Filed May 23, 2007
Form 10-K/A for Fiscal Year Ended December 31, 2006
Filed August 7, 2007
Form 10-Q for Fiscal Quarter Ended September 30, 2007
Filed November 6, 2007
File No. 1-22291

Dear Mr. Hanrahan:

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

Sincerely,

William H. Thompson
Branch Chief