



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