

Buchanan Ingersoll PC
ATTORNEYS

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February 14, 2005

CERTIFIED MAIL 7003 1680 0001 1587 5091
RETURN RECEIPT REQUESTED

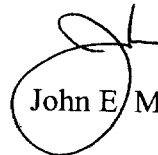
U. S. Department of Labor
Employee Benefits Security Administration
Top-Hat Plan Exemption, Room N-1513
200 Constitution Avenue, N.W.
Washington, DC 20210

Re: The AES Corporation
EIN: 54-1163725

Dear Sir/Madam:

In accordance with 29 C.F.R. § 2520.104-23, enclosed please find a signed top-hat plan statement for The AES Corporation Restoration Supplemental Retirement Plan. If you should have any questions concerning the enclosed filing, please contact the undersigned at your earliest convenience.

Sincerely,


John E. McGrady, III

JEM:jml

Enclosure

cc: Lawrence LeBlanc (w/enc)

#1706856-v1

Pennsylvania :: New York :: Washington, DC :: Florida :: New Jersey :: Delaware :: California

U.S. Department of Labor
Employee Benefits Security Administration
Top Hat Plan Exemption, Room N-1513
200 Constitution Avenue, NW
Washington, DC 20210

Dear Sir or Madam:

In compliance with the alternative method of reporting and disclosure under Part I, Title I of the Employee Retirement Income Security Act of 1974 for unfunded pension plans covering a select group of management or highly compensated employees (*see*, DOL Regulation 29 C.F.R. § 2520.104-23), the following information is provided by the undersigned employer:

Name and Address of Employer: The AES Corporation
4300 Wilson Boulevard
Arlington, Virginia 22203

Employer Identification Number: 54-1163725

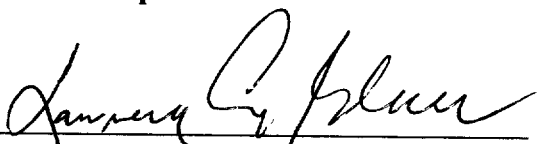
Declaration: The Corporation maintains plans primarily for the purpose of providing deferred compensation to a select group of management or highly compensated employees.

Plans (including No. of participants in each plan):

1. The AES Corporation Restoration Supplemental Retirement Plan (currently covering forty-four (44) employees).
2. The AES Corporation Supplemental Retirement Plan (currently covering seventeen (17) employees).
3. The AES Corporation Deferred Compensation Plan for Executive Officers (currently covering one (1) employee).

Dated: January 31, 2005

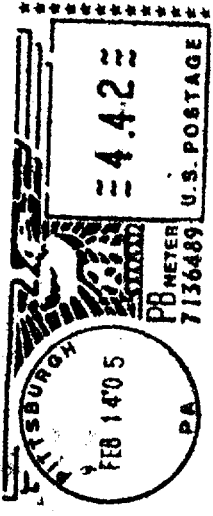
The AES Corporation

By: 
Lawrence LeBlanc, Practice Leader,
Compensation & Benefits

Buchanan Ingersoll PC



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