

AES CORP
Form NT 10-K
March 02, 2007

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 12b-25

NOTIFICATION OF LATE FILING

Commission File Number 001-12291

(Check one): Form 10-K Form 20-F Form 11-K Form 10-Q Form 10-D

Form N-SAR Form N-CSR

For Period Ended: December 31, 2006

- Transition Report on Form 10-K
 - Transition Report on Form 20-F
 - Transition Report on Form 11-K
 - Transition Report on Form 10-Q
 - Transition Report on Form N-SAR
- For the Transition Period Ended:

Read Instructions (on back page) Before Preparing Form. Please Print or Type.

Nothing in this form shall be construed to imply that the Commission has verified any information contained herein.

If the notification relates to a portion of the filing checked above, identify the Item(s) to which the notification relates:

PART I REGISTRANT INFORMATION

The AES Corporation
Full Name of Registrant

Former Name if Applicable

The AES Corporation
4300 Wilson Boulevard
Address of Principal Executive Office (Street and Number)

Arlington, VA 22203
City, State and Zip Code

PART II RULES 12b-25(b) AND (c)

If the subject report could not be filed without unreasonable effort or expense and the registrant seeks relief pursuant to Rule 12b-25(b), the following should be completed. (Check box if appropriate)

- x (a) The reason described in reasonable detail in Part III of this form could not be eliminated without unreasonable effort or expense
- x (b) The subject annual report, semi-annual report, transition report on Form 10-K, Form 20-F, Form 11-K, Form N-SAR or Form N-CSR, or portion thereof, will be filed on or before the fifteenth calendar day following the prescribed due date; or the subject quarterly report or transition report on Form 10-Q or subject distribution report on Form 10-D, or portion thereof, will be filed on or before the fifth calendar day following the prescribed due date; and
- o (c) The accountant's statement or other exhibit required by Rule 12b-25(c) has been attached if applicable.

PART III NARRATIVE

State below in reasonable detail why Forms 10-K, 20-F, 11-K, 10-Q, 10-D, N-SAR, N-CSR, or the transition report or portion thereof, could not be filed within the prescribed time period.

SEC 1344 **Persons who are to respond to the collection of information contained in this form are not required to respond (03-05) unless the form displays a currently valid OMB control number.**

The AES Corporation (the Company) announced today that it would delay the filing of its 2006 Annual Report on Form 10-K with the Securities and Exchange Commission. The Company's 2006 annual report on Form 10-K could not be filed by March 1, 2007 without unreasonable effort or expense due to the fact that the Company had to allocate significant time and resources to the restatement of prior period financials that will be filed with the 2006 report on Form 10-K and its continuing accounting review, including with respect to those matters described in the Form 8-K filed by the Company on February 26, 2007. Although the Company can provide no assurance that it will be able to file in that time period if additional issues are identified in its review, the Company currently believes that the Form 10-K can be filed no later than the fifteenth calendar day following the date on which the Form 10-K was due.

PART IV OTHER INFORMATION

(1) Name and telephone number of person to contact in regard to this notification
Victoria D. Harker (Name) (703) (Area Code) 682-6612 (Telephone Number)

(2) Have all other periodic reports required under Section 13 or 15(d) of the Securities Exchange Act of 1934 or Section 30 of the Investment Company Act of 1940 during the preceding 12 months or for such shorter period that the registrant was required to file such report(s) been filed? If answer is no, identify report(s).

Yes No

(3) Is it anticipated that any significant change in results of operations from the corresponding period for the last fiscal year will be reflected by the earnings statements to be included in the subject report or portion thereof?

Yes No

As noted in the Company's 8-K filed on 2/26/07, the Company intends to restate its financials, including 2005. It is unclear at this time whether the restatement will be material to 2005.
