AES CORP Form NT 10-Q May 11, 2007

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 12b-25

NOTIFICATION OF LATE FILING

Commission File Number <u>001-12291</u>

(Check o Fo

o Form 10-K

o Form 20-F

o Form 11-K

x Form 10-Q

o Form 10-D

one):

o Form N-SAR o Form N-CSR

For Period Ended:

March 31, 2007

- o Transition Report on Form 10-K
- o Transition Report on Form 20-F
- o Transition Report on Form 11-K
- o Transition Report on Form 10-Q
- o 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)

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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)

- o (a) The reasons described in reasonable detail in Part III of this form could not be eliminated without unreasonable effort or expense
- o (b) The subject annual report, semi-annual report, transition report on Form 10-K, 20-F, 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 the reasons why Forms 10-K, 20-F, 11-K, 10-Q, N-SAR, N-CSR or the transition report portion thereof, could not be filed within the prescribed time period. (Attach extra sheets if needed.)

The Company s 2007 first quarterly report on Form 10-Q could not be filed by May 10, 2007 without unreasonable effort or expense due to the delay in completing its 2006 audit, which, in turn, was 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.

(Attach extra Sheets if Needed)

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).

o Yes x No Form 10-K for the year ending December 31, 2006

(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?

x Yes o No

If so, attach an explanation of the anticipated change, both narratively and quantitatively, and, if appropriate, state the reasons why a reasonable estimate of the results cannot be made.

As noted in the Company s Form 8-K dated February 27, 2007, the Company entered into a definitive agreement to sell its 82.14% interest in La Electricidad de Caracas (EDC). As a result, the Company anticipates presenting EDC in discontinued operations for both 2006 and 2007 in the Company s financial statements. At this time, the Company has not completed a reasonable estimate of its results because it has had to allocate significant time and resources to the restatement of prior period financial statement that will be filed with the 2006 report on Form 10-K.

The AES Corporation

(Name of Registrant as Specified in Charter)

has caused this notification to be signed on its behalf by the undersigned hereunto duly authorized.

Date May 11, 2007 By /s/ Brian Miller

Name: Brian Miller Title: General Counsel

INSTRUCTION: The form may be signed by an executive officer of the registrant or by any other duly authorized representative. The name and title of the person signing the form shall be typed or printed beneath the signature. If the statement is signed on behalf of the registrant by an authorized representative (other than an executive officer), evidence of the representative s authority to sign on behalf of the registrant shall be filed with the form.

ATTENTION

Intentional misstatements or omissions of fact constitute Federal Criminal Violations (See 18 U.S.C. 1001).