**INDIANAPOLIS POWER & LIGHT COMPANY**

**Disclosures Required pursuant to FERC order under Docket No. ER13-2379-000, et al.**

**For Calendar Year Ended December 31, 2015**

Indianapolis Power & Light Company (“IPL”) hereby discloses the following accounting changes pursuant to FERC order under Docket No. ER13-2379-000, et al for the calendar year ended December 31, 2015:

**A.iii. Correction of errors and prior period adjustments that impact revenue requirement:**

The following lists errors identified in our books and records supporting our 2015 FERC financial statements on Form 1 that were deemed immaterial individually and in the aggregate and were therefore not corrected until 2016.

The amounts listed represent the entries needed to correct the accounting books.

|  |  |  |  |
| --- | --- | --- | --- |
| **FERC Account** | **Debit** | **FERC Account** | **Credit** |
| 107 | 52,300 | 923 | (52,300) |
| 107 | 2,193,867 | 232 | (2,193,867) |
| 232 | 181,929 | 426 | (181,929) |
| 566 | 41,080 | 232 | (41,080) |
| 588 | 164,320 | 232 | (164,320) |

**D. Provide for each item identified pursuant to items II.D.8.a – II.D.8.c of these protocols, a narrative explanation of the individual impact of such changes on charges billed under the formula rate.**

This correction of the 2015 error recorded in 2016, would increase IPL’s revenue requirement for 2016 by approximately $39,947 but should almost have no effect on the revenue requirement for the two years combined.