**INDIANAPOLIS POWER & LIGHT COMPANY**

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

**For Calendar Year Ended December 31, 2016**

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, 2016:

**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 2016 FERC financial statements on Form 1 that were deemed immaterial individually and in the aggregate and were therefore not corrected until 2017.

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

|  |  |  |  |
| --- | --- | --- | --- |
| **FERC Account** | **Debit** | **FERC Account** | **Credit** |
| 142 | 1,500,910 | 442 | (1,500,910) |
| 165 | 25,516 | 903 | (25,516) |
| 228 | 100,000 | 426 | (100,000) |
| 440 | 114,390 | 173 | (114,390) |
| 442 | 589,410 | 173 | (589,410) |
| 442 | 10,145 | 182 | (10,145) |
| 566 | 17,646 | 182 | (17,646) |
| 501 | 53,003 | 173 | (53,003) |
| 904 | 4,695 | 144 | (4,695) |
| 920 | 1,865,907 | 232 | (1,865,907) |

**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 2016 errors recorded in 2017, would increase IPL’s revenue requirement for 2016 by approximately $15,120 but should almost have no effect on the revenue requirement for the two years combined.