**INDIANAPOLIS POWER & LIGHT COMPANY**

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

**For Calendar Year Ended December 31, 2017**

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, 2017:

**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 2017 FERC financial statements on Form 1 that were deemed immaterial individually and in the aggregate and were therefore not corrected until 2018.

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

|  |  |  |  |
| --- | --- | --- | --- |
| **FERC Account** | **Debit** | **FERC Account** | **Credit** |
| 502 | 36,925 | 154 | (36,925) |
| 440 | 6,313,338 | 173 | (6,313,338) |
| 173 | 1,296,185 | 442 | (1,296,185) |
| 173 | 5,173,972 | 442 | (5,173,972) |
| 920 | 264,573 | 107 | (264,573) |
| 922 | 267,834 | 107 | (267,834) |
| 926 | 488,232 | 107 | (488,232) |

**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 2017 errors recorded in 2018, would decrease IPL’s revenue requirement for 2017 by approximately $2,234 but should almost have no effect on the revenue requirement for the two years combined.