

October 8, 2024

Woo-Sung Chung  
Chief Financial Officer  
NRG Energy, Inc.  
910 Louisiana Street  
Houston, Texas 77002

Re: NRG Energy, Inc.  
Form 10-K for the Fiscal Year ended December 31, 2023  
Filed February 28, 2024  
File No. 001-15891

Dear Woo-Sung Chung:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation

Office of Energy &

Finance

Transportation