NRG Energy, Inc. 804 Carnegie Center Princeton, New Jersey 08540

March 1, 2017

VIA EDGAR

Securities and Exchange Commission Division of Corporation Finance 100 F Street, N.E. Washington, D.C. 20549-3561

> Re: NRG Energy, Inc. Registration Statement on Form S-4

Ladies and Gentlemen:

Reference is made to the Registration Statement on Form S-4 (the "<u>Registration Statement</u>"), of NRG Energy, Inc. (the "<u>Issuer</u>"), and the other registrants listed on the signature pages hereto (collectively with the Issuer, the "<u>Registrants</u>"), originally filed on March 1, 2017, registering the offer to exchange up to \$1,250 million aggregate principal amount of 6.625% Senior Notes due 2027 (together with the guarantees thereof, the "<u>Exchange Notes</u>") for a like aggregate principal amount of 6.625% Senior Notes due 2027 (together with the guarantees thereof, the "<u>Old Notes</u>").

Please be advised that the Registrants are registering the exchange offer in reliance on the position of the staff of the Securities and Exchange Commission (the "<u>Staff</u>") enunciated in: *Exxon Capital Holdings Corporation* (available May 13, 1988); *Morgan Stanley & Co. Incorporated* (available June 5, 1991); and *Shearman & Sterling* (available July 2, 1993). In addition, the Registrants hereby represent that they have not entered into any arrangement or understanding with any person to distribute the Exchange Notes to be received in the exchange offer and, to the best of the Registrants' information and belief, each person participating in the exchange offer will be acquiring the Exchange Notes to be received in the exchange offer. In this regard, the Registrants will make each person participating in the exchange offer aware, by means of the exchange offer prospectus and the related letter of transmittal, that if such person is participating in the exchange offer for the purpose of distributing the Exchange Notes to be acquired in the exchange offer, such person (i) cannot rely on the Staff's position enunciated in *Exxon Capital Holdings Corporation* or interpretative letters to similar effect and (ii) must comply with the registration and prospectus delivery requirements of the Securities Act of 1933, as amended, in connection with a secondary resale transaction. The Registrants acknowledge that such a secondary resale transaction by such person participating in the exchange offer for the purpose of distributing in the exchange offer for the purpose of distributing in the exchange offer for the purpose of distributing in the exchange offer for the purpose of a secondary resale transaction. The Registrants acknowledge that such a secondary resale transaction by such person participating in the exchange offer for the purpose of distributing the texchange offer for the purpose of distributing in the exchange offer for the purpose of distributing the texchange offer for the purpose of distributing the texcha

The Registrants represent that with respect to any broker-dealer that participates in the exchange offer with respect to Old Notes acquired for its own account as a result of market-making activities or other trading activities, each such broker-dealer must confirm that it has not entered into any arrangement or understanding with the Registrants or an affiliate of the Registrants to distribute the Exchange Notes. The Registrants will make each person participating in the exchange offer aware (through the exchange offer prospectus) that any broker-dealer who holds Old Notes acquired for its own account as a result of marketmaking activities or other trading activities, and who receives Exchange Notes in exchange for such Old Notes pursuant to the exchange offer, may be a statutory underwriter and, in connection with any resale of such Exchange Notes, must deliver a prospectus meeting the requirements of the Securities Act of 1933, as amended, which may be the prospectus for

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the exchange offer so long as it contains a plan of distribution with respect to such resale transactions (such plan of distribution need not name the broker-dealer or disclose the amount of Exchange Notes held by the broker-dealer). In addition, the Registrants will include in the transmittal letter or similar documentation to be executed by an exchange offeree in order to participate in the exchange offer the following additional representation, in substantially the form set forth below:

.... if it is a broker-dealer that will receive Exchange Notes for its own account in exchange for Old Notes: (1) the Old Notes to be exchanged for Exchange Notes were acquired by it as a result of market-making or other trading activities, (2) it has not entered into any arrangement or understanding with the Issuer or an affiliate of the Issuer to distribute the Exchange Notes and (3) it will deliver a prospectus meeting the requirements of the Securities Act of 1933, as amended, in connection with any resale of such Exchange Notes; however, by so representing and by delivering a prospectus, a broker-dealer will not be deemed to admit that it is an "underwriter" within the meaning of the Securities Act of 1933, as amended.

* * * *

If you have any further questions or comments or desire further information in respect of the Registration Statement, please do not hesitate to contact Paul Zier of Kirkland & Ellis LLP, special counsel to the Registrants, at (312) 862-2180.

Sincerely,

NRG ENERGY, INC.

By: /s/ GAETAN C. FROTTE

Name:Gaetan C. FrotteTitle:Senior Vice President and Treasurer

GUARANTORS:

ACE ENERGY, INC. ALLIED HOME WARRANTY GP LLC ALLIED WARRANTY LLC ARTHUR KILL POWER LLC ASTORIA GAS TURBINE POWER LLC BAYOU COVE PEAKING POWER, LLC BIDURENERGY, INC. CABRILLO POWER I LLC CABRILLO POWER II LLC CARBON MANAGEMENT SOLUTIONS LLC CIRRO ENERGY SERVICES, INC. CIRRO GROUP, INC. CLEAN EDGE ENERGY LLC CONEMAUGH POWER LLC CONNECTICUT JET POWER LLC COTTONWOOD DEVELOPMENT LLC COTTONWOOD GENERATING PARTNERS I LLC COTTONWOOD GENERATING PARTNERS II LLC COTTONWOOD GENERATING PARTNERS III LLC DEVON POWER LLC DUNKIRK POWER LLC EASTERN SIERRA ENERGY COMPANY LLC EL SEGUNDO POWER LLC EL SEGUNDO POWER II LLC ENERGY ALTERNATIVES WHOLESALE, LLC ENERGY CHOICE SOLUTIONS LLC ENERGY PLUS HOLDINGS LLC ENERGY PLUS NATURAL GAS LLC ENERGY PROTECTION INSURANCE COMPANY EVERYTHING ENERGY LLC FORWARD HOME SECURITY, LLC GCP FUNDING COMPANY, LLC

GREEN MOUNTAIN ENERGY COMPANY GREGORY PARTNERS, LLC GREGORY POWER PARTNERS LLC HUNTLEY POWER LLC INDEPENDENCE ENERGY ALLIANCE LLC INDEPENDENCE ENERGY GROUP LLC INDEPENDENCE ENERGY NATURAL GAS LLC INDIAN RIVER OPERATIONS INC. INDIAN RIVER POWER LLC KEYSTONE POWER LLC LANGFORD WIND POWER, LLC LOUISIANA GENERATING LLC MERIDEN GAS TURBINES LLC MIDDLETOWN POWER LLC MONTVILLE POWER LLC NEO CORPORATION NEO POWER SERVICES INC. NEW GENCO GP, LLC NORWALK POWER LLC NRG ADVISORY SERVICES LLC NRG AFFILIATE SERVICES INC. NRG ARTESIAN ENERGY LLC NRG ARTHUR KILL OPERATIONS INC. NRG ASTORIA GAS TURBINE OPERATIONS INC. NRG BAYOU COVE LLC NRG BUSINESS SERVICES LLC NRG BUSINESS SOLUTIONS LLC NRG CABRILLO POWER OPERATIONS INC. NRG CALIFORNIA PEAKER OPERATIONS LLC NRG CEDAR BAYOU DEVELOPMENT COMPANY, LLC NRG CONNECTED HOME LLC NRG CONNECTICUT AFFILIATE SERVICES INC. NRG CURTAILMENT SOLUTIONS HOLDINGS LLC NRG CURTAILMENT SOLUTIONS, INC. NRG DEVELOPMENT COMPANY INC. NRG DEVON OPERATIONS INC. NRG DISPATCH SERVICES LLC NRG DISTRIBUTED GENERATION PR LLC NRG DUNKIRK OPERATIONS INC. NRG ECOKAP HOLDINGS LLC NRG EL SEGUNDO OPERATIONS INC. NRG ENERGY EFFICIENCY-L LLC NRG ENERGY LABOR SERVICES LLC NRG ENERGY SERVICES GROUP LLC NRG ENERGY SERVICES INTERNATIONAL INC. NRG HOME & BUSINESS SOLUTIONS LLC NRG HOME SERVICES LLC NRG HOME SOLUTIONS LLC NRG HOME SOLUTIONS PRODUCT LLC

NRG HOMER CITY SERVICES LLC NRG HQ DG LLC NRG HUNTLEY OPERATIONS INC. NRG IDENTITY PROTECT LLC NRG ILION LP LLC NRG INTERNATIONAL LLC NRG MEXTRANS INC. NRG MIDATLANTIC AFFILIATE SERVICES INC. NRG MIDDLETOWN OPERATIONS INC. NRG MONTVILLE OPERATIONS INC. NRG NEW ROADS HOLDINGS LLC NRG NORTH CENTRAL OPERATIONS INC. NRG NORTHEAST AFFILIATE SERVICES INC. NRG NORWALK HARBOR OPERATIONS INC. NRG OPERATING SERVICES, INC. NRG OSWEGO HARBOR POWER OPERATIONS INC. NRG PACGEN INC. NRG PORTABLE POWER LLC NRG POWER MARKETING LLC NRG RENTER'S PROTECTION LLC NRG RETAIL LLC NRG RETAIL NORTHEAST LLC NRG ROCKFORD ACQUISITION LLC NRG SAGUARO OPERATIONS INC. NRG SECURITY LLC NRG SERVICES CORPORATION NRG SIMPLYSMART SOLUTIONS LLC NRG SOUTH CENTRAL AFFILIATE SERVICES INC. NRG SOUTH CENTRAL GENERATING LLC NRG SOUTH CENTRAL OPERATIONS INC. NRG SPV #1 LLC NRG TEXAS C&I SUPPLY LLC NRG TEXAS GREGORY LLC NRG TEXAS HOLDING INC. NRG TEXAS LLC NRG TEXAS POWER LLC NRG WARRANTY SERVICES LLC NRG WEST COAST LLC NRG WESTERN AFFILIATE SERVICES INC. O'BRIEN COGENERATION, INC. II ONSITE ENERGY, INC. OSWEGO HARBOR POWER LLC RE RETAIL RECEIVABLES, LLC RELIANT ENERGY NORTHEAST LLC RELIANT ENERGY POWER SUPPLY, LLC RELIANT ENERGY RETAIL HOLDINGS, LLC RELIANT ENERGY RETAIL SERVICES, LLC RERH HOLDINGS, LLC SAGUARO POWER LLC SOMERSET OPERATIONS INC. SOMERSET POWER LLC

TEXAS GENCO FINANCING CORP. TEXAS GENCO OPERATING SERVICES, LLC US RETAILERS LLC VIENNA OPERATIONS INC. VIENNA POWER LLC WCP (GENERATION) HOLDINGS LLC WEST COAST POWER LLC

By: /s/ KRISSHNA KOOMAR

Name: Krisshna Koomar Title: Vice President

NRG CONSTRUCTION LLC NRG ENERGY SERVICES LLC NRG MAINTENANCE SERVICES LLC NRG RELIABILITY SOLUTIONS LLC

By: /s/ RACHEL SMITH

Name: Rachel Smith Title: *Treasurer*

COTTONWOOD ENERGY COMPANY

- By: Cottonwood Generating Partners I LLC, its General Partner
- By: /s/ KRISSHNA KOOMAR

Name: Krisshna Koomar Title: Vice President

COTTONWOOD TECHNOLOGY PARTNERS LP

- By: Cottonwood Generating Partners I LLC, its General Partner
- By: /s/ KRISSHNA KOOMAR

Name: Krisshna Koomar Title: Vice President

NRG ILION LIMITED PARTNERSHIP

- By: NRG Rockford Acquisition LLC, its General Partner
- By: /s/ KRISSHNA KOOMAR

Name: Krisshna Koomar Title: Vice President

NRG SOUTH TEXAS LP

- By: Texas Genco GP, LLC, its General Partner
- By: /s/ GAETAN C. FROTTE

Name: Gaetan C. Frotte Title: *Treasurer*

TEXAS GENCO SERVICES, LP

- By: New Genco GP, LLC, its General Partner
- By: /s/ KRISSHNA KOOMAR

Name:Krisshna KoomarTitle:Vice President

NRG GENERATION HOLDINGS, INC. NRG GREENCO LLC TEXAS GENCO GP, LLC TEXAS GENCO LP, LLC TEXAS GENCO HOLDINGS, INC.

By: /s/ GAETAN C. FROTTE

Name:Gaetan C. FrotteTitle:Treasurer

QuickLinks

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