

## UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

CORPORATION FINANCE

Mail Stop 3561

August 15, 2018

NRG Energy, Inc. Kirkland B. Andrews Chief Financial Officer 804 Carnegie Center Princeton, New Jersey 08540

Re: NRG Energy, Inc.

Form 10-K for the Fiscal Year Ended December 31, 2017

Filed March 1, 2018 File No. 1-15891

Dear Mr. Andrews:

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,

/s/ Jennifer Thompson

Jennifer Thompson Accounting Branch Chief Office of Consumer Products