

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

May 8, 2013

**VIA EDGAR**

Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20549-3561  
Attention: Mara L. Ransom  
Lisa Kohl  
Jarrett Torno  
Andrew Mew  
Yong Kim  
Jennifer Thompson

Re: NRG Energy, Inc.  
Registration Statement on Form S-4 (File No. 333-187445)

Ladies and Gentlemen:

Reference is made to the Registration Statement on Form S-4 (File 333-187445) (the "Registration Statement"), of NRG Energy, Inc. (the "Issuer"), and the other registrants listed on the signature pages hereto (collectively with the Issuer, the "Registrants"), registering the offer to exchange up to \$990 million aggregate principal amount of 6.625% Senior Notes due 2023 (together with the guarantees thereof, the "Exchange Notes") for a like aggregate principal amount of 6.625% Senior Notes due 2023 (together with the guarantees thereof, the "Old Notes").

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 "Staff") 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 in its ordinary course of business and will not have any arrangement or understanding with any person to participate in the distribution of 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

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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 the Exchange Notes should be covered by an effective registration statement containing the selling securityholder information required by Item 507 of Regulation S-K under the Securities Act of 1933, as amended.

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 market-making 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 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 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.

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Sincerely,

NRG ENERGY, INC.

By: /s/ David W. Crane  
Name: David W. Crane  
Title: President and Chief Executive Officer

GCP FUNDING COMPANY, LLC  
TEXAS GENCO LP, LLC

By: /s/ G. Gary Garcia  
Name: G. Gary Garcia  
Title: Manager

ENERGY PROTECTION INSURANCE COMPANY

By: /s/ Ronald B. Stark  
Name: Ronald B. Stark  
Title: Vice President

ALLIED WARRANTY LLC  
LONE STAR A/C & APPLIANCE REPAIR, LLC  
NRG CONSTRUCTION LLC  
NRG ENERGY LABOR SERVICES LLC  
NRG ENERGY SERVICES LLC  
NRG HOMER CITY SERVICES LLC  
NRG HOME SOLUTIONS LLC  
NRG MAINTENANCE SERVICES LLC  
NRG RELIABILITY SOLUTIONS LLC

By: /s/ Gaetan Frotte  
Name: Gaetan Frotte  
Title: Treasurer

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ARTHUR KILL POWER LLC  
ASTORIA GAS TURBINE POWER LLC  
CABRILLO POWER I LLC  
CABRILLO POWER II LLC  
CARBON MANAGEMENT SOLUTIONS LLC  
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  
ELBOW CREEK WIND PROJECT LLC  
EL SEGUNDO POWER II LLC  
EL SEGUNDO POWER, LLC  
ENERGY ALTERNATIVES WHOLESALE, LLC  
ENERGY PLUS HOLDINGS LLC  
ENERGY PLUS NATURAL GAS LLC  
EVERYTHING ENERGY LLC  
GREEN MOUNTAIN ENERGY COMPANY  
GREEN MOUNTAIN ENERGY COMPANY (NY COM) LLC  
GREEN MOUNTAIN ENERGY COMPANY (NY RES) 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 FREEHOLD-GEN LLC  
NEO POWER SERVICES INC.  
NEW GENCO GP, LLC  
NORWALK POWER LLC  
NRG AFFILIATE SERVICES INC.  
NRG ARTESIAN ENERGY LLC  
NRG ARTHUR KILL OPERATIONS INC.

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NRG ASTORIA GAS TURBINE OPERATIONS INC.  
NRG BAYOU COVE LLC  
NRG CABRILLO POWER OPERATIONS INC.  
NRG CALIFORNIA PEAKER OPERATIONS LLC  
NRG CEDAR BAYOU DEVELOPMENT COMPANY, LLC  
NRG CONNECTICUT AFFILIATE SERVICES INC.  
NRG DEVON OPERATIONS INC.  
NRG DEVELOPMENT COMPANY INC.  
NRG DISPATCH SERVICES LLC  
NRG DUNKIRK OPERATIONS INC.  
NRG EL SEGUNDO OPERATIONS INC.  
NRG ENERGY SERVICES GROUP LLC  
NRG GENERATION HOLDINGS, INC.  
NRG HOME & BUSINESS SOLUTIONS LLC  
NRG HOME SOLUTIONS PRODUCT LLC  
NRG HUNTLEY OPERATIONS INC.  
NRG IDENTITY PROTECT LLC  
NRG ILION LP LLC  
NRG ILION LIMITED PARTNERSHIP  
NRG INTERNATIONAL LLC  
NRG MEXTRANS INC.  
NRG MIDATLANTIC AFFILIATE SERVICES INC.  
NRG MIDDLETOWN OPERATIONS INC.  
NRG MONTVILLE OPERATIONS INC.  
NRG NEW JERSEY ENERGY SALES LLC  
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 POWER MARKETING LLC  
NRG SAGUARO OPERATIONS INC.  
NRG SECURITY LLC  
NRG SERVICES CORPORATION  
NRG SIMPLYSMART SOLUTIONS LLC  
NRG RENTER’S PROTECTION LLC  
NRG RETAIL LLC  
NRG ROCKFORD ACQUISITION LLC  
NRG SOUTH CENTRAL AFFILIATE SERVICES INC.  
NRG SOUTH CENTRAL GENERATING LLC  
NRG SOUTH CENTRAL OPERATIONS INC.  
NRG TEXAS C&I SUPPLY LLC  
NRG TEXAS GREGORY LLC  
NRG TEXAS HOLDING INC.

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NRG TEXAS LLC  
NRG TEXAS POWER LLC  
NRG UNEMPLOYMENT PROTECTION 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 GP, LLC  
TEXAS GENCO HOLDINGS, INC.  
TEXAS GENCO OPERATING SERVICES LLC  
US RETAILERS LLC  
VIENNA OPERATIONS INC.  
VIENNA POWER LLC  
WCP (GENERATION) HOLDINGS LLC  
WEST COAST POWER LLC

By: /s/ G. Gary Garcia  
Name: G. Gary Garcia  
Title: Treasurer

COTTONWOOD ENERGY COMPANY LP  
By: COTTONWOOD GENERATING PARTNERS I LLC  
Its General Partner

By: /s/ G. Gary Garcia  
Name: G. Gary Garcia  
Title: Vice President and Treasurer

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COTTONWOOD TECHNOLOGY PARTNERS LP  
By: COTTONWOOD GENERATING PARTNERS I LLC  
Its General Partner

By: /s/ G. Gary Garcia  
Name: G. Gary Garcia  
Title: Vice President and Treasurer

NRG SOUTH TEXAS LP  
By: TEXAS GENCO GP, LLC  
Its General Partner

By: /s/ G. Gary Garcia  
Name: G. Gary Garcia  
Title: Vice President and Treasurer

TEXAS GENCO SERVICES, LP  
By: NEW GENCO GP, LLC  
Its General Partner

By: /s/ G. Gary Garcia  
Name: G. Gary Garcia  
Title: Vice President and Treasurer