

Mail Stop 3561

December 17, 2009

Robert C. Flexon
Executive Vice President and Chief Financial Officer
NRG Energy, Inc.
211 Carnegie Center
Princeton, New Jersey 08540

**Re: NRG Energy, Inc.
Form 10-K for Fiscal Year Ended December 31, 2008
Filed February 12, 2009
Amendment No. 1 to Form 10-K for Fiscal Year Ended December 31, 2008
Filed April 30, 2009
File No. 001-15891**

Dear Mr. Flexon:

We have completed our review of the above referenced filings and we have no further comments at this time.

Sincerely,

H. Christopher Owings
Assistant Director