

**Mail Stop 3561**

June 30, 2006

By U.S. Mail

Mr. Robert Flexon  
Chief Financial Officer  
NRG Energy, Inc.  
211 Carnegie Center  
Princeton, NJ 08540

**Re: NRG Energy, Inc.  
Form 10-K for the year ended December 31, 2005  
Filed March 7, 2006  
File No. 1-15891**

Dear Mr. Flexon:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Jim Allegretto  
Senior Assistant Chief Accountant