

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