



DIVISION OF  
CORPORATION FINANCE

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

September 26, 2012

Via E-mail

David Crane  
President and Chief Executive Officer  
NRG Energy, Inc.  
211 Carnegie Center  
Princeton, New Jersey 08540

**Re: NRG Energy, Inc.  
Amendment No. 1 to Registration Statement on Form S-4  
Filed September 18, 2012  
File No. 333-183334**

Dear Mr. Crane:

We have limited our review of your registration statement to those issues we have addressed in our comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your registration statement and providing the requested information. Where you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to these comments, we may have additional comments.

General

1. Please provide us with copies of the complaints that allege that the joint proxy statement / prospectus contains incomplete and misleading disclosure and that seek an order directing additional disclosure regarding the merger.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Act of 1933 and all applicable Securities Act rules require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

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Please contact Charles Lee at (202) 551-3427, Catherine Brown at (202) 551-3513 or me at (202) 551-3720 with any questions.

Sincerely,

/s/ Catherine T. Brown for

Mara L. Ransom  
Assistant Director

cc: Brian Curci  
NRG Energy, Inc.

Thomas Christopher  
Kirkland & Ellis LLP