



DIVISION OF
CORPORATION FINANCE

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

October 8, 2024

Woo-Sung Chung
Chief Financial Officer
NRG Energy, Inc.
910 Louisiana Street
Houston, Texas 77002

Re: NRG Energy, Inc.
Form 10-K for the Fiscal Year ended December 31, 2023
Filed February 28, 2024
File No. 001-15891

Dear Woo-Sung Chung:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance
Office of Energy & Transportation