

Mail Stop 3561

November 9, 2007

Mr. Rick J. Dobson  
President and Chief Executive Officer and Chief Financial Officer  
Reliant Energy, Inc.  
1000 Main Street  
Houston, Texas 77002

**Re: Reliant Energy, Inc.  
Form 10-K for Fiscal Year Ended December 31, 2006  
Filed February 28, 2007  
Forms 10-Q for Fiscal Quarters Ended June 30, 2007  
and September 30, 2007  
Filed August 2, 2007 and November 8, 2007  
Response Letter Dated October 3, 2007  
File No. 1-16455**

Dear Mr. Dobson:

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

Sincerely,

James Allegretto  
Senior Assistant Chief Accountant